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REPORT

OF THE

Commission to Investigate the Subject of the Distribution of State School Moneys, the Increase of Millage Tax and Other Such Subjects as Shall Relate to the Levying of the State School Tax and the Distribution of the Same

Ordered Printed by the House of Assembly
February 22, 1922

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REPORT

The Legislature of 1921 passed the following concurrent resolution:

Concurrent Resolution for the appointment of a commission consisting of one member of the House of Assembly, one member of the Senate, the State Commissioner of Education, one member of the State Board of Taxation, and one member of the Federation of District Boards of Education to investigate the subject of distribution of State school moneys, the increase of millage tax, and such other subjects as shall relate to the levying of the State school tax and the distribution of the same.

BE IT RESOLVED *by the House of Assembly (Senate concurring):*

1. There shall be appointed by the Speaker of the House of Assembly one member, and by the President of the Senate one member, such appointees together with the Commissioner of Education and one member of the Federation of District Boards of Education to be selected by the Executive Committee thereof, and one member of the State Board of Taxation, to investigate, codify and revise the laws relating to the subject of distribution of the State School Moneys, also the advisability of increase in the millage tax, and such other subjects as shall pertain to the levying of the State school tax and the distribution of the same.

2. The Commission shall organize, elect a Chairman and Secretary, shall hold hearings and shall report their recommendations in the form of a bill to the next session of the Legislature.

3. This concurrent resolution shall take effect immediately.

President Allen of the Senate appointed Senator William A. Stevens, of Monmouth County; Speaker Hobart of the Assembly appointed John Y. Dater, of Bergen County; the State Board of Taxation appointed William A. Muchler, of Morris County;

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the Federated Boards Executive Committee appointed Wilbur A. Zimmerman, of Ventnor, and with the Commissioner of Education, John Enright, the commission was complete.

On September 20th, 1921, the Commission meeting in the office of the Commissioner of Education in Trenton organized by the election of John Y. Dater as Chairman and Herbert N. Morse, Business Manager of the Educational Department, as Secretary.

At a meeting held in Trenton on October 11th, it was agreed to hold three public hearings, one in the Assembly Chamber in the State House at Trenton, at one o'clock, on November 29th; in the Court Room in the Court House in Camden, at four P. M., on December 9th, and in the Commissioner's Chamber in the City Hall in Newark, at three P. M., on December 13th.

Notices of the public hearings were sent to every Board of Education, County and City Superintendent and Supervising Principal in the State asking that all persons interested in the school tax situation would be heard, and that all persons having arguments to present in favor of any proposed change in the school tax laws, to present their brief in writing, so that it would be a part of the record of the Commission as the appropriation committee had made no appropriation to cover the expenses of the Commission.

At the meeting in the State House at Trenton, on November 29th, County Superintendent Hoffman, of Hunterdon County, explained the position of the several distinctly rural counties in the matter of the distribution of the school money coming from the State.

City Superintendent Bickett, of Trenton, explained the city viewpoint of the distribution of school moneys and Superintendent Husted, of North Bergen, presented a smaller city viewpoint.

The meeting was adjourned at 2:30.

On December 9th, at the Court House in Camden, many speakers talked on the tax and the distribution question from several viewpoints. The main tenure of the remarks appeared to be in favor of a change in distribution, but not an increase in the State school tax.

At the Newark meeting on December 13th, many arguments were heard in favor of helping the needy district; that the

present scheme of distributing the 10 per cent. Reserve Fund of the State school tax failed to assist the districts in the proper proportions that such a fund would be expected to do; that the Commission give the subject still further expert study for another year.

The various studies regarding the distribution of the State school tax, the railroad tax, the income from the State school fund, and the $100,000 appropriation to reduce the State school tax which are appended herewith were made by the State Department of Education in co-operation with the State Federated Boards of Education. The briefs of the various propositions presented before the Commission at the hearings are also appended.

The fact that the Commission was given no appropriation for expert or clerical service, postage, printing or even traveling expenses made it necessary to gather what information it could with the service offered by the Commissioner of Education, the State Federated Boards, the County Superintendents and various other school officials.

At this time there are many other studies to be made showing how the various schemes presented would effect every district in the State, which is necessary before this committee can give its final report with suggestive legislation; therefore, it is the request of this Commission that it be continued for another year, and that an appropriation of $3,000 be granted to carry out this work.

Respectfully submitted,

HON. JOHN Y. DATER, Chairman,
HON. WILLIAM A. STEVENS,
HON. WILLIAM A. MUCHLER,
WILBUR ZIMMERMAN,
HON. JOHN ENRIGHT.

To the Legislative Committee investigating State School Tax:

GENTLEMEN—Your purpose, no doubt, is to suggest to the Legislature a plan by which the School Tax obligation and educational opportunity will, at least, approach equality in all the municipalities of the State.

It is conceded by every fair-minded and intelligent school administrator that both tax burden and educational opportunity differ very widely in the counties and in the school districts of the State. In fact in some districts there is school affluence and in others abject school poverty—both conditions in one State and under a highly organized and effective State educational system.

Under this system the State, very wisely and properly, enforces high standardization of school buildings, equipment of teachers, courses of study, equipment of buildings, school supplies, transportation of pupils and teachers' salaries.

The State, however, in many districts provides very inadequately for the maintenance of these standards other than by requiring excessive local taxation in the poorer districts.

A continuation of the present school financial policy will soon in many districts result in financial and educational disaster.

All administrative and professional school people of the State, who are not biased by smug, selfish local money interests, are agreed that a broader and more liberal State financial policy is imperatively needed to comply with our constitutional requirements, to retain the dignity, self respect and the civic pride of our State. In these matters a "square deal" must be given to *all* the people in the State.

You may probably have devised plans by which these urgent demands and necessities will be met.

You, of course, have given due consideration to the plans that for several years, as the evils grew, have been urged to correct them. These are, first, distribution of State School Funds to the counties not on the basis of wealth but on a basis of educational obligation, and, second, the substantial increase of the State School Tax.

The purpose of State School Moneys if obviously to secure for the State intelligent efficient citizens—not to directly con-

serve, promote, or create wealth in wealthy counties. Even a distribution to counties on the basis of territorial area would be as consistent as is the present plan.

Any table of "apportionment of State moneys" shows on its face the incongruity of the distribution. The table gives the "enrollment" and the "attendance" in the first columns but the total amounts in the last column show no relation to the obvious factors on which the distribution *should* be made. It is true two small funds are distributed on these factors that are displayed on the table to show educational obligation. Why should the "tax ratables" of each county not be shown on the table as the factor on which nearly all the State moneys are distributed to counties?

The accumulation of wealth in a county or a district is accidental but the accident does not relieve that county or district from its increased financial responsibility to the State in all its parts.

The fallacy of the argument that educational obligation is purely a local one is so obvious that it needs no consideration. If this principle can be applied to large or to small municipalities it can, in the last analysis. be applied to the family and to the individual—thus destroying the doctrine of co-operative education. And just to the extent to which local financial educational obligation is imposed the principle of co-operative education is violated.

Education is essentially a State institution and should be regarded as such. It is located in all parts of the State and requires local financial administrators and professional directors for its functioning in all districts of the State whether these districts be blessed with wealth or handicapped by poverty. The State does now (and it should be much more liberal in this matter) collect and distribute to the localities some funds for carrying on this great State enterprise.

In other states the state school moneys are, of course, distributed on the basis of educational needs—not on the wealth of the districts. In this State other State moneys are distributed to the counties on the needs of the counties and in the interest

of the State at large. The school moneys should certainly be distributed in accordance with this principle.

The plan suggested for the distribution of State school moneys to the counties is so excellent that it has been applied to the distribution to the component districts of the counties.

The plan is excellent and fulfilled its original purpose of equalizing school tax burdens in the district until during recent years, it has developed that while the plan of distribution is all right the amount to be distributed is entirely inadequate to its functioning as an equalizer of educational obligations among the districts of a county.

The reason for this is because the cost of education has advanced to more than double its former price. The only plan that can restore the former equalizing power of State moneys among the districts is to increase the State school tax to the same extent the price of education has increased.

This increase will, of course, result in a reduction of present local school tax rates in those districts not blessed with wealth.

This, with the distribution to counties on educational obligation basis will relieve the unhappy situation of districts who are providing education meagrely with an excessive local tax and it will not seriously affect those districts that are providing liberally for their children with a low local tax rate.

Enclosed herewith is an illuminating table showing the great disparity in educational opportunity and educational obligation in the districts of Camden County.

To justify the incongruous distribution of State school moneys, and to oppose the increase of State school tax, it has been alleged that in the different taxing districts unequal standards of tax valuation prevail.

To correct this, if it does exist, there are very competent State and county boards of taxation clothed with full authority to supervise, direct and correct assessments. Surely this organization of experts has, or it will, establish fair standards of valuation in all parts of the State. The State Department of Education should certainly not suffer embarrassment because of the defects of another highly organized State Department. It is, however, contended by well-informed persons that the charge

of under assessment is very much exaggerated and that it is used only in attempting to justify the unfair and unjust distribution of State school moneys.

	Pupils enrolled.	*Cost per pupil enrollment.*	*Local school tax rate.*	*Amount of Taxable property for each pupil enrolled.*	
Audubon Borough, ...	993	$57.65	2.40	$3,011	
Barrington, ...	330	41.69	1.99	1,993	
Berlin, ...	606	42.94	2.05	1,722	
Camden City, ...	19,995	61.10	.90	6,127	
Centre Township, ...	1,186	49.95	1.81	2,448	
Chesilhurst Borough, ...	51	28.06	1.11	1,771	
Clementon Township, ...	915	44.36	2.07	2,178	
Collingswood Borough, ..	2,025	69.87	1.42	3,702	
Delaware, ...	582	42.58	1.208	2,884	
Gloucester City, ...	1,754	45.71	.82	4,518	
Gloucester Township, ...	654	42.48	1.95	2,129	
Haddon Township, ...	614	48.85	1.23	3,312	
Haddonfield, ...	1,284	85.46	1.63	4,315	
Haddon Heights, ...	749	71.32	1.66	3,754	
Laurel Springs Borough, .	195	67.11	1.87	3,835	
Magnolia Borough, ...	374	44.70	2.48	1,538	
Merchantville, ...	509	58.75	.85	6,569	
Oaklyn, ...	242	69.54	1.27	4,875	
Pensauken Township, ...	1,538	49.79	1.65	3,204	
Voorhees Township, ...	359	47.34	1.56	2,401	
Waterford Township, ...	500	44.24	2.08	1,335	
Winslow Township, ...	1,046	36.86	2.47	1,437	(1921)
Woodlynne, ...	303	48.48	1.52	3,238	
Total	35,604	$58.24 Average	1.09 Average	$4,910 Average	

The inconsistency of the present plan of raising school moneys may be shown in the cases of districts having no school children, but considerable taxable property—there are such districts in the State. These districts are relieved of all local school tax. It is true they pay the 26-cent rate of school tax. They should pay, at least, the proposed 60-cent rate and more.

In Camden county there is a school district having but two children attending school. They attend in an adjoining district. This district will have a less than 1-cent local rate and a total school tax of less than 27 cents. A property directly adjoining this district is paying a local rate of 1.83, plus the 26 State rate,

or a total tax of 2.09. Yet this property is receiving no more benefit than the district paying a meagre 27-cent total rate.

This situation shows how our present low State tax works out, and the same principle works out in all districts under the present low State rate and high local rate.

CHARLES S. ALBERTSON,
County Sup't, Camden County.

NORTH HUDSON, N. J., December 13th, 1921.

To the Honorable Commission Appointed to Study the Distribution of School Moneys in the State of New Jersey:

THE DISTRIBUTION OF STATE SCHOOL MONEY.

An Educational Dream Involving Injustice and Unequal Educational Opportunity.

The new philanthropic financial plan, advocated to replace the present method of distributing to counties upon the basis of taxable valuations and then to districts upon the basis of the number of teachers and the pupils' attendance, is an impracticable Education Dream. The new proposed plan for the distribution of State School Money possesses social justice, financial soundness, pedagogical expediency, according to the proponents of the measure. The superficial observer would approve this claim, but these qualities are only apparent, not real. It will not stand the test of analysis. Careful analysis reveals that it contains Three False Premises. The first is, that State school distribution has nothing to do with taxation—variable valuations, unequal and unjust taxations.

If this were true, why is all this fuss made for a different system of distribution? Obviously, it is for the purpose of getting advantages in places where taxes are not sufficiently levied and collected and advantages in places where State and county taxes may be partially avoided by law and unequal valuations.

The American Revolutionary War was caused, fought and won on the principle of Unjust Taxation.

The fundamental right of a people is to have and to hold property. "The Desire for Ownership" is a "master motive" of towering strength. Love of country, a share, a partnership in its priceless inheritances led to the sacrifice of thousands of lives, billions of dollars directly and billions of dollars indirectly, for the preservation of the principles of our American democracy. It is a priceless possession. "The passion for ownership is the creator of civilization, the builder of nations, as well as schools and homes. Nations, schools and homes vary as do the ideas and ideals of people and communities." Henry VanDyke said, "There is one thing in which all men are exactly alike and that is they are all different." All are born *unequal*—unequal in talents, temperaments, energies and capacities. It has always been a question as to how far Individual Ownership should contribute to General Welfare? Should there be an equal distribution of State school money? No. Is is good policy to Lower Standards that communities have established? No. Is it a safe principle to deprive people of school standards that have been slowly built up at great sacrifice by great energy under wise guidance? No. Is it right and just? No. Does this proposed plan do this? Most assuredly. Has taxable valuations anything to do with a proposed equal district distribution of State school money, based upon the number of teachers or pupils' attendance? Yes, it is fundamentally paramount. Social justice demands that a distribution of State school money which entirely ignores the legitimate claims of justice by those who raised it—that takes no account of the sources of its production in determining the manner of its distribution, *be not established.*

EQUAL DISTRIBUTION *VS.* EQUAL OPPORTUNITY.

The second great fallacy, found in this educational financial dream, is that an equal distribution of State school money per teacher or per pupil brings equal opportunity. It actually establishes unequal opportunity.

A CONDITION NOT A THEORY.

To be just a State distribution of school money must consider living conditions and actual school costs, the number of teachers and pupils. What are the facts?

	Per Capita Costs.			
	1920	*per pupil*	*1921.*	*Increase 1921.*
Hudson County, ...	$59.01		$70.94	$11.93
State of New Jersey, ...	53.79		63.89	10.10
Greater Per Capita Costs, ...	$5.22		$7.05	$1.83

This table conclusively shows that the per capita cost of education is greater in Hudson county ($70.94) than it is in New Jersey including Hudson and Essex ($63.89). It shows also that the per capita increase per pupil in 1921 was $1.83 greater than the State average including Hudson. In 1920 all counties were lower than Hudson in per capita costs except Essex ($60.55).

The "Condition" table shows for Hudson county a per capita cost of $7.05 higher than for the average per capita for New Jersey. If this amount is multiplied by 104,062, the number of pupils enrolled in Hudson county in 1921, it gives $733,637.10, which amount represents the actual amount spent in Hudson county to maintain Its Standards of Education more than it actually costs elsewhere in the State for an equal number of children at the State per capita average cost. It is self-evident that if Hudson county and Essex county were not figures in the per capita costs, that the per capita costs of the remainder of the State would be much less than $63.89. This would approximately change the differential amount paid by Hudson county to $11.75 per capita, and the total differential amount to $1,222,728.50.

The proposed lowering of State financial support for Hudson and other counties means a decided lowering of existing school standards, and creates unequal pupil opportunities, instead of producing equal educational opportunity, as is claimed. The proposed philanthropic scheme is fallacious in its premises, is unjust in its proposed distribution and destructive in its practical appli-

cation. The per capita cost per pupil for 1920 (N. J. School Report 1920, p. 261) in the order of costs are as follows:

1. Burlington,	$38.61	12. Monmouth,	46.68
2. Salem,	38.69	13. Mercer,	49.57
3. Cumberland,	38.88	14. Morris,	50.04
4. Gloucester,	40.11	15. Passaic,	51.30
5. Warren,	41.16	16. Bergen,	53.39
6. Middlesex,	45.63	17. Cape May,	54.52
7. Somerset,	45.77	18. Atlantic,	56.10
8. Hunterdon,	45.88	19. Union,	57.31
9. Camden,	46.17	20. Hudson,	59.01
10. Ocean,	46.50	21. Essex,	60.55
11. Sussex,	46.68		

TEACHERS' SALARIES.

Topic Sheet No. 25, Teachers' Sheet No. 6, of the State Department of Education, Herbert N. Morse, Business Manager, shows the following:

TEACHERS' AVERAGE SALARY PLUS BONUS, 1920-21.

For Hudson County,	$1,809.65
For the Median for N. J. (not including Hudson and Essex),	1,246.87
	$562.78 Greater Cost for Hudson.

This table shows that the actual teacher cost per teacher for Hudson County is $562.78. If this amount is multiplied by 3,114 (number of teachers in Hudson county), it gives $1,752,496.92, which amount represents the differential sum spent in Hudson County to maintain its present School and Teacher Standards of Education, more than it actually costs the median county outside of first class counties, for salaries for an equal number of teachers. This table clearly shows that an equal distribution of State money per teacher or per pupil would lower the standards of education for Hudson and other counties, create unequal opportunities for children, and proves the proposed educational dream fallacious in its conception, unjust in its proposed distribution of State school money, and destructive in its practical application as a school policy.

SOCIAL JUSTICE.

The third great fallacy in the proposed plan of distribution is found in the claim, that it is founded upon the principle of social justice. The reverse is true. This is clearly shown by the previous discussion of per capita and teacher costs. I maintain that the principle of distributing to the county according to ratables and then to districts based upon teachers and attendance is just.

North Bergen is a young municipality, a rapidly growing municipality, one with high standards already attained in its school system of which it is proud, one that our Assistant Commissioner says "stands second to none in New Jersey in the Age-Grade classification of its pupils." Last year we enrolled 5,091 elementary and 297 high school pupils. This year we have enrolled 503 pupils more than in 1920. We now have 956 pupils on *four-four* time.

Our people have the proper school spirit, and to meet our needs are ready to bond themselves for the construction of two large modern school buildings. We cannot do it because of the six per cent. limitation for schools—like in many other districts, taxable valuations must be raised. We have no high school building of our own, for our 402 high school boys and girls. The proposed Moore law would take $13,000 annually from North Bergen. Is this social justice? No. Is it providing equal educational opportunity? No, decidedly. North Bergen already has a per capita expenditure of $68.01, which is much higher than the highest county unit. Is it constructive legislation? No, destructive. What is done with the $13,000, practically all of it is given to districts having not only full-day sittings for all its elementary school pupils, but which have a high school building and usually full day sittings for all its high school pupils. Is this Social Justice? Constructive?

North Bergen, like all other North Hudson municipalities, are suburbs of Jersey City and New York City. We are a workers' residential section—with the workers' large allotment of children to care for. We are trying to do the job to the best of our ability. Our wealth does not grow so fast as our pupil population.

Our workers are Directly Engaged in the positions and activities producing the wealth of older and more developed municipalities, New York City and Jersey City. We receive more State school money than is raised within our district, so does North Hudson. Is this just? Yes, our people are Directly Engaged in helping to produce it. Should North Bergen be communistic, or asked to be, and willing give up $13,000 under such a condition of facts? Certainly not. We believe that the present principle of distribution from the State to the county on ratables is just, that all over the State in each county there are suburban municipalities directly contributing to the creation of prosperity and wealth of urban municipalities, and that these justly in return help support the suburban schools. Under the present plan of distribution there is a wise system of equalization according to county and district costs, that partially coincides with the sources of the activities directly concerned in the production of wealth, as well as adjusts the same to teacher and pupil per capita school costs. Herein lies social justice.

We believe, however, that the State should remedy unequal taxable valuations, so as to furnish a larger share of State funds for school expenses, and devise a plant to find out and aid the very few poor districts with an increased proportion of State funds for their schools.

North Bergen has a school enrollment (1920) larger than all of Cape May County or of Ocean County and practically as large as all Sussex County to care for. Its enrollment has increased 503 pupils for this present school year.

What is true of the school situation in North Bergen is true to a greater or less degree of the other municipalities of North Hudson. In Guttenberg and Secaucus the conditions are more intense, in West New York they are practically the same, in the Town of Union and West Hoboken the financial difficulties are only a little less intense than in North Bergen. All North Hudson is a workman's residence section, and has 810 teachers, 26 per cent. of all the teachers in Hudson County, to support. It has a school enrollment of 26,603 pupils to provide for. This furnishes a school problem as large as all that of Cape May, Ocean, Sussex, Hunterdon and one-half of Salem Counties.

Hudson County has 3,114 teachers and a pupil enrollment of 101,780 to provide for. This enrollment is much greater than all of Cape May, Ocean, Sussex, Hunterdon, Salem, Warren, Somerset, Gloucester, Cumberland and Burlington Counties, and but a trifle less with Morris County included. This may be clearly seen from the following enrollment table:

1. Cape May,	4,934	12. Atlantic,	17,858
2. Ocean,	5,064	13. Monmouth,	23,673
3. Sussex,	5,656	14. Mercer,	26,011
4. Hunterdon,	6,591	15. Middlesex,	30,498
5. Salem,	8,073	16. Camden,	34,170
6. Warren,	8,796	17. Union,	36,550
7. Somerset,	9,958	18. Passaic,	47,387
8. Gloucester,	10,814	19. Bergen,	48,040
9. Cumberland,	12,979	20. Hudson,	101,780*
10. Burlington,	15,380	21. Essex,	121,649
11. Morris,	15,937		
	104,182		

In view of these real facts, we believe that the proposed plan of school distribution, of taking a greater amount of school money from Hudson County—the immediate direct producers is fallacious, that it is unjust, financially discriminative and unequal, and that it does not bring equal educational opportunity to all the people of the State. Therefore, we, the Board of Education of North Bergen and the Associated Boards of North Hudson, wish to vehemently protest changing the principle of the distribution of State school moneys from the County Unit based upon valuations directly to the district units based upon teachers and pupils.

It is positively false, that a State-wide equal distribution of State school money on the basis of the number of teachers or the attendance of pupils is founded upon social justice, and it is equally false that it would bring equal school opportunity to the children of the State. The reverse of this is true.

Submitted for the Board of Education of North Bergen and for the Associated Boards of North Hudson by

M. F. Husted,
City Superintendent of Schools of North Bergen, Hudson County.

December 13th, 1921.

Commission to Investigate Levying and Distribution of State School Tax:

GENTLEMEN—There are in Bergen County, two school districts with actual or approaching inability to support their schools under existing laws and conditions.

Lodi township is in two distinct sections left by setting apart territory for boroughs. It is mainly low land, much of the time mud. There is little or nothing of value in the township, and people live there because it is near centers of population and land is cheap. The people are mostly Italian working people and many children come to school poorly clothed, poorly nourished and without ability to speak English. Probably no greater educational need can be found in the State.

Valuation,	$256,813.00
Local School Tax Rate, 1921,	4.10
Total Tax Rate, 1921,	6.22
Children Enrolled, 1920,	231

In this district there will be $1,000 deficit by March and no additional money in sight.

Moonachie is a little better situated, but in great need of educational facilities not forthcoming. They had spent, a month ago, first half of this year's school money and the people voted against raising more.

They face being obliged to close their schools long before usual time and existing penalty is withdrawal of State funds, now inadequate.

Valuation,	$414,300.00
Local School Tax Rate, 1921,	2.96
Total Tax Rate, 1921,	5.67
Children Enrolled, 1920,	317

The cause of trouble is financial weakness, due to withdrawal of practically all good assessable property to *form* surrounding boroughs; the *remedy* is obviously in *creating a bigger and stronger district or unit,* either township, county or State, so

that the burden of educating these children shall be shared by people more fortunately situated.

The borough law destroyed the efficiency of the township school district in Bergen County.

The distribution of State moneys, whether based on ratables, attendance or teachers, works largely along the principle that "To them that hath, it shall be given." Inequality of school opportunity is glaring in a very few miles radius of these districts.

No matter what scheme of distribution is determined upon the principle of a reserve fund with which to help adequately districts so unfortunately situated, should be retained.

Unless the State can find some way to help the people of these districts within a short time, we must admit obvious failure in the most obvious and effective ways to promote good citizenship and Americanization.

Yours very truly,
B. C. Wooster,
Bergen County Superintendent.

West Hoboken, N. J.

I. Situation.

1. Largest town in United States (Over 43,000).

2. Located in Hudson County on Palisades. Population largely commutors to Jersey City and New York of the working class. About 7,000 children whom we educate.

3. Cost of living for teachers, all help and maintenance the same as that of a city.

4. Directed by the late Commissioner Kendall in the fall of 1917 to investigate conditions of school buildings.

After State inspection we were authorized in 1918-19 by Federal Issues Commission (during the war) to issue bonds to the amount of $66,000 for the purpose of removing fire hazards in all buildings and make them in sanitary condition. This was done and work approved by the State.

In September, 1921, we had 40 classes on part time or an enrollment of 1599. Is it fair to impose a further hardship on the town of West Hoboken to impede further progress in the school system?

II. Cost in 1919-20 in operating expenses.

1. Average pupils per teacher in Hudson County,	38
2. Median pupils per teacher in State, ...	35
3. Average cost per class in Hudson County, ...	$2,188.97
4. Average cost per class in State, ...	1,830.12
More for Hudson County, ...	$358.85
5. Average cost per class in Hudson County, ...	$2,188.97
6. Average cost per class in rest of State, ...	1,758.61
More for Hudson Co. than rest of State,	$430.36

7. Therefore, for the 2,960 teachers in Hudson County it pays 2,960 x $430.36 or $1,273,865.60 more than the rest of the State for the same number of teachers (inclusive of Essex County).

8. Since this date we have additional expense of continuation schools which rural districts do not have.

In West Hoboken for 1921-22, ... $5,200

III. Change of System.

1. Change of distribution would prove disastrous for the 104,162 pupils enrolled in Hudson County or about 1/5 of the school population of the State.

Board of Education of West Hoboken,
Hudson County.

Ocean County.

Under the Constitution "the Legislature shall provide for the maintenance and support of a thorough and efficient system of free public schools for the instruction of all the children in this State between the ages of five and eighteen years."

Carrying out this provision laws have been enacted requiring "Each school district shall provide suitable school facilities and accommodations for all children residing in the district and desiring to attend the public schools therein." Furthermore the Legislature through the State Board of Education, the Commissioner of Education and other agencies created by the school law, have designated requirements for the schools and set standards for the carrying on of school work. Among these may be included requirements for teachers; right of every child, no matter where he may live, to a course of study suitable to his age and attainments; the requirement imposed on each district to employ medical inspection for the children; certain standard conditions affecting school buildings, and a number of others. These are largely in the interest of the State.

If the State has the authority to impose these requirements equally on all sections of the State, then it logically follows that the obligation rests upon the State to provide means for meeting these requirements by distributing support so that *all the people* of the State *shall bear the burden* to an *equal degree.*

The support given to the schools from State sources to meet the standards now imposed by the State is distributed unevenly among the several counties because of the present plan of distributing 5/6 of the moneys raised on the basis of taxable valuation, instead of on any basis representing school needs. The apportionment to the counties of the $300,000 State school fund on days' attendance and the reserve fund on the enrollment is a recognition that State school moneys may be distributed in the proportion to the existence of school needs.

In Ocean County along the local tax rates for raising district school taxes vary from .03 per $100 valuation to 2.59 per $100 valuation in order to provide the funds needed to carry on the schools according to the standards set by the State.

Taxable valuation per capita of total population, or per pupil enrolled, varies greatly among the counties as shown by recent compilations. In 1920 from $2,025.23 per capita in Cape May to $507.28 in Cumberland.

In the same year from $7,987.65 per pupil in Cape May to $2,297.81 in Cumberland.

To base distribution of State school funds on taxable valuations, failing as they do to represent equally the school needs of the respective counties, will fail to carry out the obligation resting on the State to furnish support in proportion as the need for support exists; namely, according to the quantity of school facalities required.

The State assumes that property values are assessed alike in all counties in raising the State road and soldiers' bonus taxes and that all portions of the State are contributing their due share. The same assumption should hold with reference to the State school tax.

Said tax and the other State school funds should be distributed on a basis representing school needs, total days' attendance and teachers employed being, we believe, the closest indications of what the school needs are.

BOARDS OF EDUCATION OF OCEAN COUNTY.

HADDONFIELD, December 9th, 1921.

Gentlemen of the Legislative Commission for the Investigation of the School Tax Situation:

We believe in equality of opportunity for every boy and girl in New Jersey.

We believe that the provision of educational facilities is not so much a local problem as a State obligation.

To this end we endorse the proposed increase in the millage tax and the distribution of the funds upon the basis of teachers employed and pupils in attendance upon public schools.

In the development of our State in wealth and population some communities have grown immensely wealthy as well as populous, while in other sections, these two factors have become widely divergent—the increase in resources falling far short of the growth of population. This has resulted in a wide disparagement in the amount of ratables back of the education of the children of each school district of our State. This means that the children of the poorer districts, which are often times

the most populous, cannot be given the same quality of education as those of the more favored sections of our State. And if the poorer locality attempts to equalize the educational opportunity local taxes become unreasonable.

The present millage tax helps to relieve this situation to some extent, but unfortunately the law provides for the return of the State tax upon the basis of the ratables, thus thwarting what would seem to be its very purpose—namely, helping to equalize educational opportunities.

Education is a State responsibility as assumed by our State Constitution and it is unfair to make the matter so much of a local problem financially as the present law determines. The wealth of this State has become centralized to a considerable extent, and yet these favored counties, cities or sections have been the beneficiaries of all the State—all sections have contributed toward their up-building, and all should share in the benefits of their accumulated wealth.

Therefore, we believe the proposed six (6) mills State tax for educational purposes is fair, right and just to all sections of the State. It will tend toward a wider distribution of the burden of the cost of education, causing those localities or counties which can best afford it to more nearly pay their share of this most important State responsibility. And the proposed method of distribution is right and proper, for obviously, *money for educational purposes is needed most where teachers are employed and pupils taught,* and has nothing in reason to do with the amount of ratables, unless it be to return this money in the inverse ratio to the ratables or to the amount of State tax paid in.

For these reasons the Haddonfield Board of Education of Camden County, New Jersey, endorse the proposed six (6) millage rate of State tax and the distribution upon the basis of teachers employed and pupils taught.

Signed: Harry D. Moore, Vice President,
Haddonfield Board of Education.

Creation and Distribution of State School Funds.

Financial support created by statutory provisions "for the equal benefit of all the people of the State" and "for the maintenance and support of a thorough and efficient system of free public schools for the instruction of all children in this State between the ages of five and eighteen years."

DISTRIBUTION.

Dual System.

1. State to County.
2. County to separate school districts.

Distribution from State to county violates constitutional provision, in that, with the single exception of one small fund it is not based on any data connected with school needs.

The county, in no sense a school district in New Jersey, is made a medium of transmission of the State school tax to and from the State Treasury as a matter of economy and convenience, and municipal officers of all the State units from the smallest to the largest are made use of as in every other form of State tax without reference to the purposes to which such funds may be applied; that is, the State school tax is "assessed, levied and collected upon the real and personal property of the *State*" and transmitted without loss of a single penny to the State Treasurer. In every other instance except the State school tax the proceeds from a State tax are applied directly to the purpose or purposes for which it is created and levied.

The State school tax in its first distribution under the dual system is diverted from its true purpose and given to the various counties of the State on the basis of ratables, an item that bears no relation to the needs of the child, that is not a factor connected with the education of children, and yet dominates this first distribution.

The distribution within the counties is based upon the needs of the child. Every factor therein has a direct influence upon the school and arises out of its needs; viz., teachers-transportation, tuition and days' attendance.

OBSERVATIONS.

1. Public education is primarily a function of the State.

2. The county is in no sense a school district.

3. The State school tax is not a county tax or a local municipal tax, but, as its title indicates, a *State* tax.

4. It is designed to aid the local school districts of the State in the support of the schools.

5. If the dual system of distribution is to meet the designed and constitutional purposes of this fund it should be based on the factors connected with the school needs.

6. If the county is to remain a medium of exchange, then the two most logical and common factors are teachers and children, and a teacher quota and days' attendance would fully meet the conditions.

7. The factors in the second distribution of the fund that is within the county, under the present law are correct in principle, but need adjustment in quota to meet the changed educational conditions.

SUGGESTED CHANGES.

1. That all State school moneys be placed in a common fund.

2. That the overhead expenses of the State school system be taken from this common fund and not from one of its sources.

3. That the distribution from State to county be based on the two common factors—teachers and days' attendance.

4. That the State school tax be increased so that at least 50% of the current cost of schools be provided by the State.

5. That the quotas in county distribution be readjusted.

6. That the present Reserve Fund be abandoned.

7. If any local district or districts need special additional aid that the amount so needed according to the discretion and judgment of the State Board of Education be deducted from the general fund before distribution, and that such amount or amounts be apportioned directly from the State to the needy district or districts.

JASON S. HOFFMAN,
Hunterdon County.

MORE MONEY NEEDED.

To the Hon. Legislative Committee for Investigating the School Tax Situation.

GENTLEMEN: That more money is needed for school purposes in this State is admitted without hesitation, by all who have investigated the subject.

The proposed increase of State school tax from 2¾ mills to 6 mills is probably the most satisfactory way in which to obtain it. A levy of this kind will insure a substantial increase in money available in each district for school purposes and it will be obtained with less friction than an equal sum could be collected by local assessment.

AS TO PREFERENTIAL DISTRIBUTION.

A bill drafted for the purpose of making the State school tax rate 6 mills should contain, however, a clause repealing the Ten Percent Reserve Fund law and providing for the distribution in each county of 100% of the money collected from that county. Any other method of distribution encourages tax dodging and there is abundant evidence that this is very fully developed in many counties, particularly in those which are constantly seeking distinction as "poor" counties, because their taxable values are unquestionably held to inordinately low levels.

Until it is absolutely established that property values for purposes of taxation are upon the same level throughout the State, the Legislature cannot justly give consideration to any proposition which provides for the distribution of State school moneys to counties, upon any other basis than that of ratables. In fact, it may be reasonably questioned whether the State has the constitutional right to adopt any other method. Under this arrangement, if a county desires to keep its taxable values at a low level, it concerns no other county as far, at least, as the State school moneys to be distributed are concerned.

AS TO THE STATE SCHOOL SYSTEM.

Among other specious pleas put forth by the advocates of various forms of preferential distribution, it is charged that 100% return of State school tax destroys the State system of schools and substitutes a county or district system.

This is absurd, for State laws prescribe the duties of school boards, teachers and children, establish courses of study and control the expenditures of money. These laws are administered in each county by a State officer, a county superintendent, under the direction of and subject to the approval of the State Commissioner of Education and the State Board of Education.

There is as much State power and regulation applicable as would be under any system of distribution whatever, and it reaches all school activities.

THE LAWS DISREGARDED.

The plaintive and pathetic pleas of alleged "poor" districts in which have been found the most primitive and inadequate buildings and provisions for proper school work, should direct attention first, it seems to me, to discovering why the State laws regarding buildings and facilities have been ignored so absolutely, as the tales seem to imply, during the ten years which have elapsed since the new school code began to function. It may be found to have been due rather to indifference and an inert attitude toward the law than to any real financial disability.

SHAM POVERTY.

More than one of the counties which are claiming extreme poverty for purposes of taxation should be regarded among the wealthiest in the State. They will remain "poor," undoubtedly, in the taxable values, so long as it pays, and it will cease to pay just as soon as the State adopts the habit of returning what has been paid for State school tax and no more, and of making all other distributions upon the basis of ratables and upon no other. The palpable injustice of any other course to those counties which

are adhering more closely to the law, would arouse many conflicts and effective protests. Nothing is more convincing of the weakness of the cause of those who advocate preferential distribution than their efforts to hide the issue by covering it with a mantle of altruism and by their vehement attitude, leaning at times rather strongly to the abuse of those not agreeing with their proposition.

U. S. SUPREME COURT RULING.

The Supreme Court of the United States has ruled as follows: "Now it is a cardinal rule which should never be forgotten, that whatever property is worth for purposes of income and sale, it is also worth for the purposes of taxation." When this basis of taxable values is established throughout the State, the preposterous habit of designating as "poor" counties those which have been persistently undervalued for taxable purposes will cease, and its absurdity will become very apparent.

The ruling cited is not limited to any class of property, but applies to all, to manufacturing establishments and farm lands as well as to dwelling houses and hotels. If manufacturing establishments are to be exempted, hotels should be also. If farm lands are to be exempted, dwelling houses, also, should be.

At a meeting last year it was asserted that an investigation of the assessments of manufacturing plants had disclosed the fact that they ran from 2 per cent to 15 per cent of the actual values. Farm lands in the great farming centres were, also, declared to be as much undervalued. This is not just to other interests.

Justice and fair play absolutely require that these questions shall be settled before preferential distribution is established.

Existing tribunals cannot do it, because they are not constituted for any duty which carries into the comparative examination of counties. A State system of assessment is probably the only agency which can establish equalized values.

WHY THE LIMIT?

Another beautiful doctrine which intrigues the imagination and lends joy to the controversy is that which declares that a separate and distinct department of the State government is in charge

of the raising of the State funds, and another distinct department in charge of equalization of taxes; therefore, these departments and these alone, must deal with questions of raising revenue, and that it is no function of the school men who are so eloquently urging plans of distribution, to consider the sources of revenue. Their whole interest is in its distribution. Perhaps you will recall that Robin Hood and his merry men had similar views.

$1,200,054.82 ON BASIS OF ATTENDANCE.

Two State funds are now distributed on the basis of attendance, the $300,000 annual money from the State school fund and the $900,954.83 ten per cent Reserve Fund. This is a total of $1,200,054.83 for the school year beginning July 1, 1921, or about 10% of the entire amount of State school funds, distributed, a large concession to the counties which are constantly prating of their alleged poverty. I am reminded of a colored family which moved up from the South to one of our villages. They were accomplished solicitors for aid, but finally the man of the family had to go to work, and sadly explained this dire necessity by stating, "you-all folks don't keep us as well as they-all folks down South where we cum from."

The poverty stricken poseurs among the counties evidently have the same attitude, but the real antidote for their trouble is that they assume the responsibilities which belong to them, and not waste their energies in trying to drag their school support out of the State at large.

Another anecdote may serve to illuminate. Some years ago when State apportionments of school moneys began to increase through legislative action, it was noticed that it was having no effect in one township district, in which improvement was very much needed, and it was discovered that the shrewd district clerk was in the habit of holding off the meeting of the people for the voting of the local funds until the apportionments of State moneys were published and then reducing the amounts to be asked for locally, by exactly as much as the State appropriations were increased.

This is merely a convincing illustration of the fact that dependence upon the State and preferential distribution of State

funds does not breed loyalty to the cause of school development and improvement, but to the use of the energy which should be devoted to these ends, in striving for more and more State aid.

The interest of the people is absolutely the only thing which will cause the proper development and efficiency of the schools, and this interest will be diverted by preferential aid rather than promoted.

DIFFERENT BASES.

If it is desired to find a different basis for raising and distributing State school moneys, suppose it be tried either

(a) on the school census,

(b) on the school attendance,

(c) on the number of teachers,

returning to each county, in every case, the amount of money raised therein and nothing more.

HOW OHIO DOES IT.

In the State of Ohio, fifteen one-hundredths of one mill on the total ratables of the State is raised as an educational equalization fund independent of all other funds. It is administered by the superintendent of public instruction, to whom application may be made by any board of education for participation in such fund. The superintendent requires careful inspection to be made in such district, of the whole school situation, and particularly as to "whether the revenue resources of the district have been exhausted."

He is given the power to order such adjustments and changes to be made as he may think proper and necessary as a condition precedent to participation in the fund. He may require more money to be raised by the district, and if this is refused the district forfeits the right to aid from the fund. See sections 7,575, 7,595, 7,596 and 7,597 of an act approved May 5, 1921, "To change the existing method of levying and distributing school taxes." Ohio Statutes.

I am referring to this to show that other States of the Union do not indulge in the preferential distribution of school moneys without careful investigation and without requiring districts to

assume all of the responsibility they should assume and are able to assume.

The Ohio law may offer suggestion worthy of consideration for our State for the reason that no county in its entirety in this State is "poor," but there may be a possibility that there is now and then a district really unable to meet its school obligations to its children, in which case such a law as the Ohio one would supply a remedy.

MAKE DEFINITE PERFORMANCE A SINE QUA NON.

Another feature which seems to prevail in such State laws upon distribution as I have been able to find, is that the grants are made in a manner intended to stimulate and reward local effort.

It seems to me that any plan of distribution can be made more effective for the improvement of the schools if definite performance be required and enforced along the lines of modern school progress.

STATISTICS NOT RELIABLE.

In conclusion, it goes without saying that statistics based upon present tax values are misleading, for nobody can seriously contend that these values are on the same level.

The average value per acre of all the land surface in each of the counties will give an indication of tendencies in each county, in the matter of valuations for tax purposes.

In Cape May and Atlantic counties, each, this land surface includes probably some thousands of acres of unproductive meadow land. In Cape May county, the State Forester states that three-fourths of its upland is wood land.

The farming industry in neither of these counties is of anything like its importance in any other agricultural county of the State. Neither has manufacturing establishments, excepting some small canneries, and the resort values in each do not by any means account for the comparatively high acre value, because most of the other counties in which the values are much lower have many manufacturing establishments, larger cities, and much larger areas of farm land, rich and more productive than that in these counties.

SUMMARY OF VALUATIONS IN THE SEVERAL COUNTIES OF NEW JERSEY BY THE ACRE OF LAND SURFACE.

Atlantic,	388.22
Bergen,	1,364.33
Burlington,	83.16
Camden,	1,160.61
Cape May,	232.08
Cumberland,	97.18
Essex,	9,366.21
Gloucester,	188.72
Hudson,	26,886.10
Hunterdon,	84.20
Mercer,	824.98
Middlesex,	597.05
Monmouth,	404.70
Morris,	206.93
Ocean,	60.10
Passaic,	1,876.83
Salem,	107.75
Somerset,	212.23
Sussex,	81.26
Union,	3,405.44
Warren,	142.82

Lowest Value Per Acre:

Ocean,	60.10
Sussex,	81.26
Burlington,	83.16
Hunterdon,	84.20
Cumberland,	97.18

Respectfully submitted,

AARON W. HAND,

Cape May County.

SUGGESTIONS FOR THE REVISION OF THE APPORTIONMENT OF SCHOOL MONEYS MADE TO THE SPECIAL LEGISLATIVE COMMITTEE BY WILLIAM J. BICKETT, SUPERINTENDENT OF SCHOOLS, TRENTON, NEW JERSEY.

First—That the grave injustice is being done to many of the city districts by virtue of the present apportionment of the State school tax, the cities being compelled to contribute to other districts in the same county having equal ability to raise taxes for the support of their schools. This is shown by the condition existing in Mercer county, whereby the city of Trenton is compelled to contribute $41,358.31, and the borough of Princeton is com-

pelled to contribute $9,317.84; the townships of Hamilton, Hopewell and Ewing receiving $11,477.87, $12,038.86 and $4,305.23. Other townships in the same county receive proportionate amounts.

I believe this to be unfair, and that Hamilton, Ewing and Hopewell townships have equal wealth with that enjoyed by the city of Trenton and the borough of Princeton.

This inequality of contribution and distribution is due primarily to the lack of a uniform method of making assessments. The State Board of Equalization of Taxes will undoubtedly solve this problem. In the meantime charges for inequality of assessments will be made. This assertion of inequality will probably prevent any change in the method of distribution in the State school tax.

If it could be determined that there was equality of assessments, then it seems to me that there might be a real consideration of the change in method of distribution.

The conditions heretofore cited as existing in Mercer county exist in many other parts of the State, as can be ascertained by statistics which have been arranged by the State Department of Education.

To correct this inequality in the collection and distribution of the State school tax, it is suggested; first, that the State school tax be returned by the State direct to the district in which it is raised.

It is asserted by many that there are districts in the State that need help in order that their schools may be properly conducted. This is undoubtedly true. Help should be given to these districts, but they should not be given help at the expense of other districts except after a thorough consideration and comparison of the resources of the so-called contributing and receiving districts. It it, therefore, suggested that there be set aside from the railroad tax an amount sufficient to meet the needs of these districts, and that this sum be placed at the disposal of the State Board of Education, who shall adopt rules and regulations for the distribution of this sum direct to the districts requiring help.

HERBERT N. MORSE, BUSINESS MANAGER, STATE EDUCATIONAL SYSTEM.

(Paper read before National Association Public School Business Officials, Detroit, 1921.)

Some one has said:

"The most successful statesman is going to be the one who devises a tax no one will be able to detect."

We cannot devise a system of finance for the public schools without a tax on something or some one that the people as a whole will not have to contribute their part. Some, more than others, according to their working or spending ability.

We can read and study the writings of the leading professional-educator exponents of the ideal system of financing the public schools, and then try to put those ideas over on the people. Then a few practical ideas are handed to us, which had been overlooked, and it is necessary to agree that the people who are to pay the bill really have the controlling say in the amount, and how the bill will be paid.

Do not make the mistake in assuming that we should depreciate the standards set by the professional educator, for it is necessary for us to have known standards in every line of the public school business.

And we are all agreed that we must have efficient teaching, good buildings, sufficient textbooks, supplies, etc., and that the bill must be paid.

Since the teachers have asserted that their profession is underpaid, and it was, and still is, for those who can deliver the goods, we have been brought face to face with a big problem—"We must get more money for the education of our children."

With the increase of all administration, teachers' and operating salaries, there has been a big increase of children to house in the schools of the cities and larger towns. "We must get more money for school buildings."

The great trouble is, our people had been led to suppose the schools were costing too much back before the war—before the

big increases in everything for or about the schools took effect—but now, with nearly all building costs falling, and school salaries increasing, we are called upon to hold the school situation at its present value, and find a system of finance to be adopted by the people of the several States to provide still further advances in school expansion operation costs.

This is a matter of individual State legislation to the extent of the ability and desire of the people to pay for what they demand.

I believe in a State-subsidized school system, to meet actual minimum operating expenses in every school district in the State, guaranteeing an efficient educational opportunity to every child, in connection with a local district school tax under the control of the interested people to provide a higher quality of education where desired.

School buildings, land, equipment, and all items coming under "capital outlay" should be a matter of local school district tax without State subsidy, but under State minimum requirements.

With a system of levying a State school tax on real and personal property there should come a State system of placing a valuation on the property taxed, to assure equality and stability of the valuations throughout the State.

Today one taxing district may value its property at one-third of its real value, while another taxing district, by force of necessity, may be valued at two-thirds, or in rare cases, at full value.

And yet, we all know of glaring inequalities in assessed values within taxing districts.

As between States we have varying taxing laws governing real and personal property valuations, so why go into detail in explanation of what we all know to be fact?

We in the different States for the present must overlook the actual condition of unequal valuations and see to it that we have established:

1st—A minimum standard course of study for the eight grades of the primary and grammar schools, and the four grades of the high schools;

2d—A minimum standard of teaching qualifications for all teachers;

3d—A minimum per capita standard cost to procure the qualified teachers to operate the minimum course of study;

4th—A minimum pupil per capita total standard cost for text books, reference books and supplies; and

5th—A minimum standard building code for school buildings, guaranteeing the safety, health and comfort of all the pupils.

The cost of maintaining the course of study by the payment of a standard minimum salary for qualified teachers and the minimum cost of text books and supplies should be raised and paid by the State to the school districts according to their number of teachers and pupils, either from taxing real and personal property, main stem railroad property, incomes and inheritances, or one or all or other of available sources.

The State cost standards must be determined by the people of the various States—preferably by their State Boards of Education, State Commissioners or State Superintendents, according to their requirements and conditions.

For example, let us say—the State of New Jersey has 18,000 teachers in the twelve grades of the course of study, and it is determined that each qualified teacher shall receive $1,500 from the State for ten months' service of twenty school days in each month. We must raise $27,000,000 for teachers' salaries. If kindergarten, vocational, manual training, and other special classes, or a higher type of teacher than for the twelve grades of the regular day schools are desired, let the districts desiring them pay the bill from local school tax money.

There are 600,000 enrolled pupils in the regular day schools, and if it is determined that the minimum cost of text books and supplies should be $8 per pupil, we must raise $4,800,000.

The total State aid to be paid to all the school districts in New Jersey to maintain an efficient school system in each district, will be $31,800,000.

For the money to pay the bill of each of its school districts let us say the receipts from the railroad main stem taxes, at the average rate of all local taxing rates in the State, will be $10,000,000. The income tax produces $8,000,000, and the inheritance tax $4,000,000. This is not enough to pay the full bill. We then have a balance, or $9,800,000, to raise by State school tax, which tax money should be returned to each paying district in the amount each district actually raised.

The railroad, income and inheritance taxes will be used as an equalizing factor to balance each school district's account, and complete the State subsidy to its needy districts.

There are other factors in the methods of financing the school operating costs, all of them attractive, which call for a contribution from all real and personal property, with special State taxes on general income and values to be used to equalize the burden on the poorer or weaker districts.

HERBERT N. MORSE.

TABLE I.

Comparison by Districts of Amount of State School Tax Raised and Amount Received in Apportionment of School Tax, 1921-22.

TABLE II.

Tax Rates for Local School Purposes and Other Local Purposes, 1921.

TABLE III.

Apportionment of the $100,000 Appropriation, the $300,000 Income of State School Fund and the Railroad Tax, 1921-22.

TABLE IV.

Amount Per Pupil Received from State and Amount Per Pupil Raised by Local Taxes for 1921-22.

TABLE V.

Railroad Tax Payable to Schools in 1921 Apportioned on Total Days' Attendance and Also on Enrollment.

TABLE VI.

Apportionment of State School Moneys of 1921 on Basis of Total Days' Attendance and Also on Enrollment.

Table I.

COMPARISON BY DISTRICTS OF AMOUNT OF STATE SCHOOL TAX RAISED AND AMOUNT RECEIVED IN APPORTIONMENT OF SCHOOL TAX, 1921–22.

The following tables show the amount of State School tax ordered raised in each school district in the State for use during the school year of 1921–22 and the total amount received from the School tax in the apportionment of the ninety per cent. and the ten per cent. reserve fund by county superintendents. The third column shows the loss or gain when the receipts from this source are compared with the amount raised. The fourth column shows the per cent. loss or gain.

The figures were obtained from the county abstracts of ratables for 1921 and the county superintendents' apportionment sheets for 1921–22 with the assistance of the local boards of education throughout the State.

The total figures for each county are shown at the bottom of the list of districts of that county.

ATLANTIC

District.	*State School Tax Raised 1921.*	*State School Tax Received 1921–1922.*	*Loss or Gain.*	*Per Cent. Loss or Gain.*
Absecon	$1,267.55	$3,753.23	$2,485.68G	196.1
Atlantic City, ...	313,969.12	190,386.13	123,582.99L	39.4
Buena Vista Typ., ..	2,409.56	26,146.39	23,736.83G	985.1
East Atlantic City,*..	475.38	.....	475.38L	100.0
Egg Harbor City, ...	3,675.67	10,813.02	7,137.35G	191.2
Egg Harbor Twp.,..	3,506.20	11,241.96	7,735.76G	220.6
Folsom, ...	215.84	1,478.05	1,262.21G	584.8
Galloway Twp., ...	2,455.62	10,499.76	8,044.14G	327.6
Hamilton Twp., ...	3,341.34	15,708.35	12,367.01G	370.1
Hammonton, ...	7,867.73	35,145.57	27,277.84G	346.7
Linwood, ...	1,375.02	2,771.11	1,396.09G	101.5
Longport, ...	1,985.98	314.15	1,671.83L	84.2
Margate City, ...	5,792.02	1,067.25	4,724.77L	81.6
Mullica Twp., ...	1,343.27	5,891.30	4,548.03G	338.6
Northfield, ...	1,530.82	4,194.98	2,664.16G	174.0
Pleasantville, ...	9,097.22	29,445.41	20,348.19G	223.7
Port Republic, ...	240.49	2,689.92	2,449.43G	1,018.5
Somers Point, ...	1,787.81	4,176.82	2,389.01G	133.6
Ventnor City, ...	22,381.08	13,522.35	8,858.73L	39.6
Weymouth Twp., ...	683.50	4,775.26	4,091.76G	598.6
Totals, ...	$385,401.22	$374,021.01	$11,380.21L	3.0

* Has no children in school.

BERGEN.

District.	State School Tax Raised 1921.	State School Tax Received 1921–1922.	Loss or Gain.	Per Cent. Loss or Gain.
Allendale,	$2,977.78	$2,904.33	$73.45L	2.5
Alpine,	5,130.62	1,347.76	3,782.86L	73.7
Bergenfield,	8,616.18	9,615.70	999.52G	11.6
Bogota,	10,793.22	9,678.93	1,114.29L	10.3
Carlstadt,	6,719.35	9,093.23	2,373.88G	35.3
Cliffside Park,	11,591.72	18,198.67	6,606.95G	57.0
Closter,	5,111.33	5,680.28	568.95G	11.1
Cresskill,	4,036.18	3,172.77	863.41L	21.4
Delford,	7,513.40	5,105.32	2,408.08L	32.1
Demarest,	2,978.00	2,246.77	731.23L	24.6
Dumont,	6,863.31	9,233.02	2,369.71G	34.5
E. Paterson,	6,380.22	5,318.98	1,061.24L	16.6
E. Rutherford,	14,328.85	14,300.60	27.58L	0.2
Edgewater,	43,328.18	10,715.46	32,613.39L	75.3
Emerson,	2,645.44	2,163.74	481.70L	18.2
Englewood City,	43,147.36	32,478.92	10,668.44L	24.7
Englewood Cliffs,	3,471.79	1,161.32	2,310.47L	66.5
Fair View,	7,879.02	12,633.95	4,754.93G	60.3
Fort Lee,	17,070.86	13,352.78	3,718.08L	21.8
Franklin Twp.,	5,135.82	8,096.58	2,960.76G	57.6
Garfield,	35,359.38	47,093.11	11,733.73G	33.2
Glen Rock,	6,553.40	5,823.13	730.27L	11.1
Harrington Park,	2,087.48	2,476.97	389.49G	18.7
Hasbrouck Heights,	7,361.33	8,752.68	1,391.35G	18.9
Haworth,	3,779.96	1,583.04	2,196.92L	58.1
Hillsdale,	5,072.61	4,895.60	177.01L	3.5
Hohokus Borough,	2,472.16	1,913.93	558.23L	22.6
Hohokus Twp.,	6,586.77	6,282.57	304.20L	4.6
Leonia,	10,229.22	12,596.81	2,367.59G	23.1
Little Ferry,	3,116.08	6,634.02	3,517.94G	112.9
Lodi Borough,	13,917.44	23,622.79	9,705.35G	69.7
Lodi Twp.,	649.33	1,597.98	948.65G	146.1
Lyndhurst,	16,576.56	27,726.57	11,150.01G	67.3
Maywood,	4,978.98	3,705.56	1,273.42L	25.6
Midland Park,	3,558.68	7,608.80	4,050.12G	113.8
Midland Twp.,	6,122.13	3,683.47	2,438.66L	39.8
Montvale,	1,970.54	1,872.66	97.88L	5.0
Moonachie,	1,047.53	2,046.64	999.11G	95.4
New Barbadoes Twp.,	46,700.47	57,249.41	10,548.94G	22.6
North Arlington,	3,528.60	3,713.05	184.45G	5.2
Northvale,	1,169.82	1,682.73	512.91G	43.8
Norwood,	2,208.05	2,746.99	538.94G	24.4
Oakland,	2,049.62	1,969.17	80.45L	3.9
Old Tappan,	834.00	1,321.41	487.41G	58.4
Overpeck Twp.,	20,060.50	20,970.91	910.41G	4.5
Palisades Park,	5,902.96	7,438.43	1,535.47G	26.0
Palisades Twp.,	3,729.27	6,152.36	2,423.09G	65.0
Park Ridge	3,518.75	6,463.50	2,944.75G	83.7
Ramsey,	4,510.55	6,157.82	1,647.27G	36.5
Ridgefield,	6,933.95	4,585.50	2,348.45L	33.8
Ridgewood,	32,890.16	30,690.09	2,200.07L	6.7
Riverside,	3,587.61	4,754.76	1,167.15G	32.5
Riverdale Twp.,	1,445.40	1,199.32	246.08L	17.0
Rutherford,	29,789.04	25,037.46	4,751.58L	16.0
Saddle River Bor.,	1,418.01	962.66	455.35L	32.1

BERGEN—*Continued.*

District.	State School Tax Raised 1921.	State School Tax Received 1921–1922.	Loss or Gain.	Per Cent. Loss or Gain.
Saddle River Twp., ..	6,154.51	5,350.53	803.98L	13.1
Teaneck Twp., ...	11,130.48	14,860.95	3,730.47G	33.5
Tenafly, ...	15,011.93	7,547.99	7,463.94L	49.7
Teterboro, ...	360.51	20.00	340.51L	94.4
Upper Saddle River,.	813.16	1,601.49	788.33G	97.0
Waldwick, ...	2,176.37	3,475.28	1,298.91G	59.7
Wallington, ...	6,198.72	10,659.11	4,460.39G	72.0
Washington Twp., ...	775.11	308.15	466.96L	60.2
Westwood, ...	6,936.96	8,036.80	1,099.84G	15.9
Woodcliff Lake, ...	2,279.99	1,445.05	834.94L	36.6
Wood Ridge, ...	4,169.54	6,344.82	2,175.28G	52.2
Totals, ...	$573,442.25	$589,161.18	$15,718.93G	2.7

BURLINGTON

Bass River, ...	$947.26	$1,892.36	$945.10G	99.8
Beverly City, ...	2,995.61	3,141.48	145.87G	4.9
Beverly Typ., ...	4,442.88	5,596.37	1,153.49G	26.0
Bordentown City, ...	5,352.77	4,036.91	1,315.86L	24.6
Bordentown Twp., ..	1,068.93	971.32	97.61L	9.1
Burlington City, ...	15,111.47	8,410.43	6,701.04L	44.3
Burlington Twp., ...	2,879.89	3,816.32	936.43G	32.5
Chester, ...	13,698.24	12,688.07	1,010.17L	7.4
Chesterfield, ...	2,842.55	2,778.18	64.37L	2.3
Cinnaminson, ...	2,812.01	4,976.61	2,164.60G	77.0
Delran, ...	1,532.56	2,571.33	1,038.77G	67.8
Eastampton, ...	975.72	1,125.75	150.03G	15.4
Evesham, ...	2,214.83	4,102.39	1,887.56G	85.2
Fieldsboro, ...	343.15	769.53	426.38G	124.3
Florence, ...	8,724.31	7,396.31	1,328.00L	15.2
Lumberton, ...	2,766.22	2,696.83	69.39L	2.5
Mansfield, ...	2,672.95	2,518.25	154.70L	5.8
Medford, ...	3,135.00	3,402.74	267.74G	8.5
Mt. Laurel, ...	2,756.68	5,131.73	2,375.05G	86.2
New Hanover, ...	1,561.07	2,239.11	678.04G	43.4
Northampton, ...	8,412.65	7,665.84	746.81L	8.9
North Hanover, ...	1,644.15	2,127.35	483.20G	29.4
Palmyra, ...	5,432.15	5,265.49	166.66L	3.1
Pemberton Boro., ...	1,567.23	2,970.50	1,403.27G	89.5
Pemberton Twp., ...	3,663.47	3,537.18	126.29L	3.4
Riverside, ...	5,757.16	6,387.78	630.62G	11.0
Riverton, ...	6,114.86	2,749.91	3,364.95L	55.0
Shamong, ...	504.45	1,238.85	734.40G	146.0
Southampton, ...	2,595.26	4,365.26	1,770.00G	68.2
Springfield, ...	3,381.26	4.051.45	670.19G	19.8
Tabernacle, ...	574.98	1,681.36	1,106.38G	192.4
Washington, ...	628.73	3,655.75	3,027.02G	481.4
Westampton, ...	1,403.48	2,726.44	1,322.96G	94.3
Willingboro, ...	1,146.22	2,701.62	1,555.40G	135.7
Woodland, ...	536.02	1,980.91	1,444.89G	269.6
Totals, ...	$122,196.17	$133,367.71	$11,171.54G	9.1

CAMDEN.

District.	State School Tax Raised 1921.	State School Tax Received 1921–1922.	Loss or Gain.	Per Cent. Loss or Gain.
Audubon,	$7,737.67	$14,343.00	$6,605.33G	85.4
Barrington,	1,725.03	3,733.45	2,008.42G	116.4
Berlin,	2,650.34	7,173.68	4,523.34G	170.7
Camden,	323,043.98	244.011.76	79,032.22L	24.5
Centre,	7,663.23	14,324.34	6,661.11G	87.0
Chesilhurst,	227.60	476.66	249.06G	109.4
Clementon,	5,232.49	10,321.83	5,089.34G	97.3
Collingswood,	19,395.87	30,070.11	10,674.24G	55.0
Delaware,	4,233.27	8,308.20	4,074.93G	96.3
Gloucester City,	20,394.80	19,206.33	1,188.47L	5.8
Gloucester Twp.,	3,583.81	8,402.79	4,818.98G	134.5
Haddon,	5,262.54	6,600.33	1,337.79G	25.4
Haddonfield,	14,204.97	19,367.28	5,162.31G	36.3
Haddon Heights,	7,362.69	12,312.39	4,949.70G	67.2
Laurel Springs,	1,957.50	3,144.67	1,187.17G	60.6
Magnolia,	1,510.38	4,775.84	3,265.46G	216.2
Merchantville,	8,342.91	6,927.69	1,415.22L	17.0
Oaklyn,	3,025.81	3,197.25	171.44G	5.7
Pensauken,	12,953.44	20,798.30	7,844.86G	60.6
Voorhees,	2,448.74	5,821.59	3,372.85G	137.7
Waterford,	1,670.54	8,493.45	6,822.91G	408.4
Winslow,	3,804.40	11,569.20	7,764.80G	204.1
Woodlynne,	2,534.70	3,458.46	923.76G	36.4
Totals,	$460,966.71*	$466,838.60	$5,871.89G	1.3

* The apportionment of State school tax to be raised in Camden county was $460.966.74. The county abstract of ratables shows $460,966.71 ordered raised, making a difference of three cents.

CAPE MAY.

Avalon,	$4,300.71	$1,490.70	$2,810.01L	65.3
Cap May City,	18,230.15	11,594.37	6,635.78L	36.4
Cape May Point,	686.93	663.53	23.40L	36.4
Dennis Twp.,	1,746.72	9,281.72	7,535.00G	431.4
Lower Twp.,	1,989.37	6,698.13	4,708.76G	236.7
Middle Twp.,	3,406.98	19,735.31	16,328.33G	479.3
North Wildwood,	7,641.64	4.387.33	3,254.31L	42.6
Ocean City,	28,069.69	13,382.83	14,686.86L	52.3
Sea Isle City,	4,495.96	2,810.38	1.685.58L	37.5
South Cape May,	216.01	5.00	211.01L	97.7
Stone Harbor,	6,565.86	767.11	5,798.75L	88.3
Upper Twp.,	2,511.29	5,459.97	2,948.68G	117.4
West Cape May,	1,359.07	2,902.69	1,543.62G	113.6
Wildwood City,	20,447.56	15,485.98	4,961.58L	24.3
Wildwood Crest,	4,947.26	500.00	4,447.26L	89.9
West Wildwood,	256.67	25.00	231.67L	90.3
Woodbine,	1,720.00	10,046.66	8,326.66G	484.1
Totals,	$108,591.87	$105,236.71	$3.355.16L	3.1

CUMBERLAND.

District.	State School Tax Raised 1921.	State School Tax Received 1921–1922.	Loss or Gain.	Per Cent. Loss or Gain.
Bridgeton, ...	$24,634.35	$17,413.76	$7,220.59L	29.3
Millville, ...	22,345.61	20,512.09	1,833.52L	8.2
Commercial, ...	2,392.83	4,119.68	1,726.85G	72.2
Deerfield, ...	4,886.36	8,409.23	3,522.87G	72.1
Downe, ...	1,370.43	2,927.37	1,556.94G	113.6
Fairfield, ...	1,919.32	2,859.17	939.85G	49.0
Greenwich, ...	1,535.43	2,789.54	1,254.11G	81.7
Hopewell, ...	3,656.58	6,253.07	2,596.49G	71.0
Landis, ...	18,354.97	21,693.04	3,338.07G	18.2
Lawrence, ...	2,493.46	4,907.29	2,413.83G	96.8
Maurice River, ...	2,314.14	4,648.61	2,334.47G	100.9
Stow Creek, ...	1,700.65	2,050.40	349.75G	20.6
Totals, ...	$87,604.13	$98,583.25	$10,979.12G	12.5

ESSEX.

Belleville, ...	$27,608.74	$58,959.17	$31,350.43G	113.6
Bloomfield, ...	63,827.03	78,046.73	14,219.70G	22.3
Caldwell, ...	13,891.96	19,170.39	5,278.43G	38.0
Caldwell Twp., ...	2,374.12	3,516.17	1,142.05G	48.1
Cedar Grove, ...	2,627.12	7,018.41	4,391.29G	167.2
East Orange, ...	178,625.78	155.068.34	23,557.44L	13.2
Essex Fells, ...	5,790.87	2,317.69	3,473.18L	60.0
Glen Ridge, ...	25,565.41	21,062.66	4,502.75L	17.6
Irvington, ...	55,003.01	82,703.78	27,700.77G	50.4
Livingston, ...	2,633.33	7,528.13	4,894.80G	185.9
Millburn, ...	21,028.10	19,281.99	1,746.11L	8.3
Montclair, ...	151,227.28	114,952.50	36,274.78L	24.0
Newark, ...	1,344,205.76	1,261,935.30	82,270.46L	6.1
North Caldwell, ...	1,644.97	1,612.41	32.56L	2.0
Nutley, ...	25,829.81	44,780.64	18,950.83G	73.3
Orange, ...	71,776,95	96,423.30	24,646.35G	34.3
Roseland, ...	1,437.39	3,924.46	2,487.07G	173.0
South Orange, ...	73,595.00	46,094.77	27,500.23L	37.4
Verona, ...	8,730.98	9,721.12	990.14G	11.3
West Orange, ...	46,247.52	56,197.55	9,950.03G	21.5
Essex County Vocational School Continuation Classes,..	.....	902.96	.....	.....
Totals, ...	$2,123,671.13	$2,091,218.47	$32,452.66L	1.5

GLOUCESTER.

District.	State School Tax Raised 1921.	State School Tax Received 1921–1922.	Loss or Gain.	Per Cent. Loss or Gain.
Clayton,	$2,852.59	$4,582.21	$1,729.62G	60.6
Deptford,	3,769.97	3,272.67	497.30L	13.2
E. Greenwich,	3,449.89	3,005.73	444.16L	12.9
Elk,	2,041.36	2,085.62	44.26G	2.2
Franklin,	3,923.77	9,116.44	5,192.67G	132.4
Glassboro,	8,689.94	8,395.83	294.11L	3.4
Greenwich,	11,980.84	5,719.85	6,620.99L	55.3
Harrison,	4,315.30	6,592.44	2,277.14G	52.8
Logan,	3,122.37	5,186.11	2,063.74G	66.1
Mantua,	4,132.02	3,797.58	334.44L	8.1
Monroe,	4,288.29	10,814.18	6,525.89G	152.2
National Park,	1,579.32	1,965.00	385.68G	24.5
Paulsboro	7,829.38	7,424.28	405.10L	5.2
Pitman,	7,285.33	7,019.88	265.45L	3.6
So. Harrison,	2,105.62	2,314.34	208.72G	9.9
Swedesboro,	7,896.25	6,761.15	1,135.10L	14.4
Washington,	3,277.39	3,257.28	20.11L	0.6
Wenonah,	2,547.58	1,928.71	618.87L	24.3
W. Deptford,	3,914.79	3,670.23	244.56L	6.2
Westville,	5,873.52	4,011.01	1,862.51L	31.7
Woodbury,	14,114.11	13,450.90	663.21L	4.7
Woodbury Hts.	1,396.33	1,422.74	26.41G	1.9
Totals,	$110,385.96	$115,794.18	$5,408.22G	4.9

HUDSON.

Bayonne,	$282,098.02	$285,706.47	$3,608.45G	1.3
E. Newark,	9,262.07	8,209.21	1,052.86L	11.4
Guttenberg,	10,680.54	25,256.09	14,575.55G	136.5
Harrison,	55,856.05	36,893.06	18,962.99L	33.9
Hoboken,	228,452.63	214,466.40	13,986.23L	6.1
Jersey City,	987,693.32	818,590.00	169,103.32L	17.1
Kearny,	106,270.37	96,623.14	9,647.23L	9.1
North Bergen,	57,324.43	97,503.84	40,179.41G	70.1
Secaucus,	11,005.54	19,521.45	8,515.91G	77.4
Town of Union,	48,846.02	82,307.02	33,461.00G	68.5
Weehawken,	71,877.41	43,985.47	27,891.94L	38.8
W. Hoboken,	71,572.32	130,645.35	59,073.03G	82.5
W. New York,	77,441.32	111,629.89	34,188.57G	44.1
Totals,	$2,018,380.04	$1,971,337.39	$47,042.65L	2.3

HUNTERDON.

District.	State School Tax Raised 1921.	State School Tax Received 1921–1922.	Loss or Gain.	Per Cent. Loss or Gain.
Alexandria, ...	$2,093.41	$2,696.78	$603.37G	28.8
Bethlehem, ...	1,422.09	1,533.29	111.20G	7.8
Bloomsbury, ...	1,119.78	1,163.35	43.57G	3.9
Califon, ...	804.55	701.63	102.92L	12.8
Clinton, Town of, ..	1,950.02	1,470.97	479.05L	24.6
Clinton Twp., ...	3,777.37	3,353.38	423.99L	11.2
Delaware, ...	3,437.75	4,456.55	1,018.80G	29.6
E. Amwell, ...	2,704.11	3,083.55	379.44G	14.0
Flemington, ...	5,601.75	5,183.46	418.29L	7.5
Franklin, ...	2,492.84	2,048.91	443.93L	17.8
Frenchtown, ...	1,971.00	1,590.41	380.59L	19.3
Glen Gardner, ...	682.77	647.92	34.85L	5.1
Hampton, ...	1,768.83	2,171.44	402.61G	22.8
High Bridge, ...	3,463.24	3,502.34	39.10G	1.1
Holland, ...	2,547.75	1,608.84	938.91L	36.9
Kingwood, ...	2,481.54	3,728.58	1,247.04G	50.3
Lambertville, ...	6,588.77	5,323.56	1,265.21L	19.2
Lebanon, ...	1,921.14	3,010.28	1,089.14G	56.7
Milford, ...	2,404.34	1,021.71	1,382.63L	57.5
Raritan, ...	3,796.76	4,096.08	299.32G	7.9
Readington, ...	4,446.34	7,379.77	2,933.43G	66.0
Stockton, ...	688.96	907.61	218.65G	31.7
Tewksbury, ...	2,777.81	3,311.95	534.14G	19.2
Union, ...	1,885.32	1,597.29	288.03L	15.3
West Amwell, ...	1,506.85	2,336.06	829.21G	55.0
Totals, ...	$64,335.09	$67,925.71	$3,590.62G	5.6

MERCER.

East Windsor, ...	$7,471.54	$15,111.26	$7,639.72G	102.3
Ewing, ...	9,146.08	13,449.31	4,303.23G	47.0
Hamilton, ...	33,257.80	44,735.67	11,477.87G	34.5
Hopewell, ...	12,697.27	24,736.13	12,038.86G	94.8
Lawrence, ...	8,477.70	14,753.54	6,275.84G	74.0
Princeton Boro., ...	23,056.82	13,739.63	9,317.19L	40.4
Princeton Twp., ...	9,161.67	7,619.85	1,541.82L	16.8
Washington, ...	2,942.57	7,165.49	4,222.92G	143.5
West Windsor, ...	4,969.62	10,005.44	5,035.82G	101.3
Trenton, ...	296,646.10	255,287.79	41,358.31L	13.9
Totals, ...	$407,827.17	$406,604.11	$1,223.06L	0.3

MIDDLESEX.

District.	State School Tax Raised 1921.	State School Tax Received 1921–1922.	Loss or Gain.	Per Cent. Loss or Gain.
Cranbury,	$3,108.72	$6,994.29	$3,885.57G	125.0
Dunellen,	5,752.00	7,968.43	2,216.43G	38.5
E. Brunswick,	3,260.39	4,963.08	1,702.69G	52.2
Helmetta,	3,513.90	2,055.86	1,458.04L	41.5
Highland Park,	10,052.84	11,132.43	1,079.59G	10.7
Jamesburg,	2,274.73	6,350.00	4,075.27G	179.2
Madison,	2,652.52	5,906.40	3,253.88G	122.7
Metuchen,	6,924.39	7,005.59	81.20G	1.2
Middlesex,	6,045.40	7,227.52	1,182.12G	19.6
Milltown,	4,886.22	6,682.47	1,796.25G	36.8
Monroe,	3,241.86	7,427.19	4,185.24G	129.1
New Brunswick,	70,215.69	61,122.42	9,093.27L	13.0
N. Brunswick,	4,631.22	3,733.19	898.03L	19.4
Perth Amboy,	89,926.99	68,803.19	21,123.80L	23.5
Piscataway,	12,208.45	18,940.64	6,732.19G	55.1
Plainsboro,	2,215.11	4,697.46	2,482.35G	112.1
Raritan,	8,576.31	17,338.71	8,762.40G	102.2
Roosevelt,	25,749.41	19,728.39	6,021.02L	23.4
Sayreville,	12,075.10	7,865.86	4,209.24L	34.9
South Amboy,	9,495.47	9,438.81	56.66L	0.6
S. Brunswick,	4,760.66	11,689.87	6,929.21G	145.6
South River,	9,158.79	11,858.72	2,699.93G	29.5
Spotswood,	1,128.52	1,559.60	431.08G	38.2
Woodbridge,	27,567.44	31,973.74	4,406.30G	16.0
County Vocational School,	.....	400.00	400.00G	100.0
Totals,	$329,422.13	$342,863.77	$13,441.64G	4.1

MONMOUTH.

Allenhurst,	$8,219.59	$665.00	$7,554.59L	91.9
Asbury Park,	39,615.48	36,734.21	2,881.27L	7.3
Atlantic,	3,733.92	3,989.42	255.50G	6.8
Atl. Highlands,	6,780.57	5,714.44	1,066.13L	15.7
Avon,	4,626.77	2,088.20	2,538.57L	54.9
Belmar,	11,381.17	7,077.35	4,303.82L	37.8
Bradley Beach,	8,265.75	6,275.78	1,989.97L	24.1
Brielle,	1,353.88	860.23	493.65L	36.5
Deal,	17,103.42	2,609.00	14,494.42L	84.7
Eatontown,	2,324.45	5,273.69	2,949.24G	126.9
Fairhaven,	3,489.77	2,847.35	642.42L	18.4
Farmingdale,	725.87	2,399.65	1,673.78G	230.6
Freehold,	11,547.17	14,923.11	3,375.94G	29.2
Freehold Twp.,	4,385.70	4,889.88	504.18G	11.5
Highlands,	3,354.54	4,301.60	947.06G	28.2
Holmdel,	3,344.32	3,176.56	167.76L	5.0
Howell,	4,247.95	11,292.15	7,044.20G	165.8
Keansburg,	5,713.92	3,376.66	2,337.26L	40.9
Keyport,	6,765.27	10,401.77	3,636.50G	53.8
Long Branch,	42,504.78	41,111.21	1,393.57L	3.3
Manalapan,	4,684.87	8,071.09	3,386.22G	72.3
Manasquan,	3,487.16	7,495.87	4,008.71G	115.0
Marlboro,	4,910.86	5,945.72	1,034.86G	21.1

MONMOUTH—*Continued.*

District.	State School Tax Raised 1921.	State School Tax Received 1921–1922.	Loss or Gain.	Per Cent. Loss or Gain.
Matawan,	4,984.62	9,266.94	4,282.32G	85.9
Middletown,	15,492.71	30,262.99	14,770.28G	95.3
Millstone,	3,347.09	7,805.13	4,458.04G	133.2
Monmouth Beach,	3,859.34	1,543.54	2,315.80L	60.0
Neptune City,	1,157.81	1,429.40	271.59G	23.5
Neptune Twp.,	20,033.90	21,830.26	1,796.36G	9.0
Oceanport,	1,990.06	2,073.67	83.61G	4.2
Ocean Twp.,	11,183.41	6,630.94	4,552.47L	40.7
Raritan,	2,699.14	3,386.65	687.51G	25.5
Red Bank,	20,702.02	25,720.22	5,018.20G	24.2
Rumson,	14,895.53	4,972.99	9,922.54L	66.6
Sea Bright,	4,149.85	3,549.37	600.48L	14.5
Sea Girt,	2,433.33	175.00	2,258.33L	92.8
Shrewsbury,	6,141.57	6,876.14	734.57G	12.0
Spring Lake,	10,549.27	3,775.71	6,773.56L	64.2
Upper Freehold,	7,724.86	8,239.09	514.23G	6.7
Wall,	4,964.81	12,489.15	7,524.34G	151.6
W. Long Branch,	3,832.77	2,895.05	937.72L	24.5
Totals,	$342,709.27	$344,442.18	$1,732.91G	0.5

MORRIS.

Boonton Town,	$9,530.07	$9,646.45	$116.38G	1.2
Boonton Twp.,	1,275.15	1,008.68	266.47L	20.9
Dover,	14,345.78	17,224.95	2,879.17G	20.1
Morristown,	33,199.98	16,692.65	16,507.33L	49.7
Butler,	4,388.82	5,936.68	1,547.86G	35.3
Chatham Boro.,	6,354.04	4,877.58	1,476.46L	23.2
Florham Park,	4,734.65	1,455.71	3,278.94L	69.3
Madison,	12,180.73	8,840.48	3,340.25L	27.4
Mendham Boro.,	2,698.31	2,748.52	50.21G	1.9
Mt. Arlington,	1,597.63	854.49	743.14L	46.5
Netcong,	1,681.39	4,559.63	2,878.24G	171.2
Rockaway Boro.,	3,806.57	5,648.09	1,841.52G	48.4
Wharton,	3,802.29	3,648.77	153.52L	4.0
Chatham Twp.,	2,278.66	2,517.93	239.27G	10.5
Chester,	2,189.95	6,037.23	3,847.28G	175.7
Denville,	2,000.86	2,183.29	182.43G	9.1
Hanover,	15,666.49	16,424.60	758.11G	4.8
Jefferson,	3,472.29	4,426.43	954.14G	27.5
Mendham Twp.,	2,394.93	3,381.06	986.13G	41.2
Montville,	2,402.93	6,241.22	3,838.29G	159.7
Morris,	13,273.99	7,971.93	5,302.06L	39.9
Mt. Olive,	2,063.15	3,278.31	1,215.16G	58.9
Passaic,	5,660.29	8,223.57	2,563.28G	45.3
Pequannock,	3,943.01	6,774.84	2,831.83G	71.8
Randolph,	3,512.00	7,051.74	3,539.74G	100.8
Rockaway Twp.,	4,641.48	8,819.87	4,178.39G	90.0
Roxbury,	8,339.14	8,747.09	407.95G	4.9
Washington,	2,578.69	5,628.44	3,049.75G	118.3
Totals,	$174,013.27	$180,850.23	$6,836.96G	3.9

OCEAN.

District.	State School Tax Raised 1921.	State School Tax Received 1921–1922.	Loss or Gain.	Per Cent. Loss or Gain.
Barnegat City, ...	$274.30	$305.47	$31.17G	11.4
Bay Head, ...	3,032.69	959.03	2,073.66L	68.4
Beach Haven, ...	2,731.45	1,876.80	854.65L	31.3
Beachwood, ...	2,135.67	408.36	1,727.31L	80.8
Berkeley, ...	2,071.47	3,242.75	1,171.28G	56.5
Brick, ...	1,029.71	3,456.04	2,426.33G	235.6
Dover, ...	5,523.35	10,620.37	5,097.02G	92.3
Eagleswood, ...	498.04	967.50	469.48G	94.3
Harvey Cedars, ...	220.99	109.31	111.68L	50.5
Island Heights, ...	1,361.49	1,050.80	310.69L	22.8
Jackson, ...	1,505.44	4,541.02	3,035.58G	201.6
Lacey, ...	1,004.66	1,944.28	939.62G	93.5
Lakewood, ...	20,808.74	14,035.39	6,773.35L	32.6
Lavalette, ...	847.36	846.50	.86L	0.01
Little Egg Harbor,..	1,035.29	1,829.98	794.69G	76.8
Long Beach, ...	2,518.20	733.95	1,784.25L	70.9
Manchester, ...	1,717.37	3,237.47	1,520.10G	98.5
Mantoloking, ...	822.67	.....	822.67L	100.0
Ocean, ...	539.47	910.67	371.20G	68.8
Ocean Gate, ...	1,552.84	175.61	1,377.23L	88.7
Plumstead, ...	1,593.83	2,796.69	1,202.86G	75.5
Point Pleasant, ...	1,867.74	1,319.96	547.78L	29.3
Pt. Pleasant Bch., ..	4,168.85	3,134.88	1,033.97L	24.8
Seaside Heights, ...	1,668.19	738.39	929.80L	55.7
Seaside Park, ...	2,604.59	1,001.66	1,602.93L	61.5
Stafford, ...	1,048.35	2,716.83	1,668.48G	159.2
Surf City, ...	223.56	404.64	181.08G	81.0
Tuckerton, ...	1,378.49	2,606.90	1,228.41G	89.1
Union, ...	1,159.01	1,979.93	820.92G	70.8
Totals, ...	$66,943.81	$67,951.18	$1,007.37G	1.4

PASSAIC.

District.	State School Tax Raised 1921.	State School Tax Received 1921–1922.	Loss or Gain.	Per Cent. Loss or Gain.
Bloomingdale, ...	$2,042.89	$6,227.78	$4,184.89G	204.9
Clifton, ...	57,782.77	73,838.20	16,055.43G	27.8
Haledon, ...	5,116.01	9,382.56	4,266.55G	83.4
Hawthorne, ...	10,676.74	14,727.84	4,001.10G	37.5
Little Falls, ...	5,937.01	11,357.29	5,420.28G	91.3
North Haledon, ...	1,579.21	3,463.55	1,884.34G	119.3
Passaic, ...	168,723.64	164,993.66	3,729.98L	2.2
Paterson, ...	357,224.06	309,571.59	47,652.47L	13.3
Pompton Lakes, ...	7,471.82	6,314.60	1,157.22L	15.5
Prospect Park, ...	4,153.13	8,721.13	4,568.00G	110.0
Ringwood, ...	2,217.91	5,815.48	3,597.57G	162.2
Totowa, ...	5,538.51	5,898.22	359.71G	6.5
Wanaque, ...	5,370.31	11,476.11	6,105.80G	113.7
Wayne, ...	8,017.40	8,746.39	728.99G	9.1
West Paterson, ...	3,161.72	6,236.78	3,075.06G	97.3
West Milford, ...	5,560.60	10,979.01	5,418.41G	97.4
Totals, ...	$650,775.73*	$657,750.19	$6,974.46G	1.1

* The amounts ordered raised in the districts total up to $650,573.73, which is $202.00 less than the amount of tax reported raised in Passaic County. The difference is probably due to a printer's error in the county abstract of ratables from which these figures were taken. The amount is not great enough to affect to any extent conclusions that may be drawn from the table.

SALEM.

Alloway, ...	$3,025.51	$5,961.31	$2,935.80G	97.0
Elmer, ...	2,073.21	2,912.98	839.77G	40.5
Elsinboro, ...	1,025.91	911.23	114.68L	11.2
L. Alloways Creek, ..	2,159.72	4,177.36	2,017.64G	93.4
L. Penn's Neck, ...	23,038.02	4,088.01	18,950.01L	82.2
Mannington, ...	4,703,95	2,938.96	1,764.99L	37.5
Oldmans, ...	2,022,49	3,430.15	1,407.66G	69.6
Pennsgrove, ...	7,480.26	8,401.50	921.24G	12.3
Pilesgrove, ...	8,356.45	10,615.96	2,259.51G	27.0
Pittsgrove, ...	2,537.07	6,942.70	4,405.63G	173.7
Quinton, ...	2,198.89	2,525.22	326.33G	14.8
Salem, ...	12,953.68	14,878.97	1,925.29G	14.9
U. Penn's Neck, ...	9,987.08	12,910.99	2,923.91G	29.3
U. Pittsgrove, ...	5,035.48	7,386.69	2,351.21G	46.7
Totals, ...	$86,597.72	$88,082.03	$1,484.31G	1.7

SOMERSET.

District.	State School Tax Raised 1921.	State School Tax Received 1921–1922.	Loss or Gain.	Per Cent. Loss or Gain.
Bedminster,	$4,520.67	$4,982.80	$462.13G	10.2
Bernards,	18,968.08	19,153.65	185.57G	1.0
Bound Brook,	10,103.33	12,045.84	1,942.52G	19.2
Branchburg,	2,898.16	3,152.59	254.43G	8.8
Bridgewater,	13,123.87	9,714.18	3,409.69L	26.0
East Millstone and Franklin,	8,612.91	9,608.28	995.37G	11.6
Hillsborough,	11,580.91	11,803.74	222.83G	1.9
Millstone,	318.02	275.57	42.45L	13.3
Montgomery,	3,727.07	5,342.88	1,615.81G	43.3
N. Plainfield Boro.,	14,690.38	13,263.17	1,427.21L	9.7
N. Plainfield Twp.,	2,331.05	2,477.58	146.53G	6.3
Peapack-Gladstone,	3,795.86	3,485.42	308.24L	8.1
Rocky Hill,	603.54	1,132.27	528.73G	87.6
Somerville,	13,906.99	13,208.78	698.21L	5.0
S. Bound Brook,	2,129.03	2,561.16	432.11G	20.3
Warren,	2,095.93	4,998.48	2,904.55G	138.7
Totals,	$113,401.62	$117,206.40	$3,804.78G	3.4

SUSSEX.

Andover Twp.,	$1,327.50	$1,958.76	$631.26G	47.6
Andover Boro.,	681.82	829.13	147.31G	21.6
Branchville,	1,026.25	2,172.49	1,146.24G	111.7
Franklin,	25,109.80	7,649.52	17,550.28L	69.6
Hamburg,	1,469.65	3,103.40	1,633.75G	111.2
Hopatcong,	751.50	1,021.82	270.32G	36.0
Ogdensburg,	4,494.45	2,069.19	2,425.26L	54.0
Stanhope,	1,665.85	1,585.31	80.54L	4.8
Sussex,	2,478.05	2,873.89	395.84G	16.0
Byram,	1,382.00	1,518.92	136.92G	9.9
Frankford,	2,834.50	2,829.93	4.57L	0.2
Fredon,	1,030.30	2,106.84	1,076.54G	104.5
Green,	1,227.75	2,893.73	1,665.98G	135.7
Hampton,	1,228.90	3,586.69	2,357.79G	191.9
Hardyston,	1,839.95	3,479.59	1,639.64G	89.1
Lafayette,	1,609.40	1,887.02	277.62G	17.2
Montague,	982.20	1,111.20	129.00G	13.1
Newton,	9,309.75	7,823.62	1,486.13L	16.0
Sandyston,	1,060.95	3,140.72	2,079.77G	196.0
Sparta,	2,447.43	2,897.90	450.47G	18.4
Stillwater,	1,315.45	3,373.90	2,058.45G	156.5
Vernon,	4,207.75	7,025.76	2,818.01G	70.0
Walpack,	519.20	906.25	387.05G	74.5
Wantage,	4,686.45	8,142.99	3,456.54G	73.8
Totals,	$74,876.85*	$75,988.57	$1,111.72G	1.5

* The amounts raised by the districts total up to $74,776.85, $100.00 less than the school tax supposed to be raised in Sussex County. The difference is probably due to a printer's error in the county abstract of ratables from which these figures were taken. It is not sufficient to affect to any extent conclusions drawn from the table.

UNION.

District.	State School Tax Raised 1921.	State School Tax Received 1921–1922.	Loss or Gain.	Per Cent. Loss or Gain.
Clark,	$3,541.41	$3,985.99	$444.58G	12.6
Cranford,	20,394.42	23,077.14	2,682.72G	13.2
Elizabeth,	233,317.55	218,930.72	14,386.83L	6.2
Garwood,	6,793.70	8,724.49	1,930.79G	28.4
Hillside,	13,645,69	20,900.06	7,254.37G	53,2
Kenilworth,	2,533.75	5,554.63	3,020.88G	119.2
Linden,	79,133.94	38,034.11	41,099.83L	51.9
Mountainside,	1,721.93	1,237.23	484.70L	28.1
N. Providence Boro.,	3,798.80	6,458.76	2,659.96G	70.0
N. Providence Twp.,	1,280.19	4,631.62	3,351.43G	261.8
Plainfield,	97,127.12	91,548.67	5,578.45L	5.7
Rahway,	28,702.64	35,497.72	6,795.08G	23.7
Roselle,	17,229.03	21,647.17	4,418.14G	25.6
Roselle Park,	16,468.52	21,784.15	5,315,63G	32.3
Scotch Plains,	7,282.22	11,756.11	4,473.89G	61.4
Springfield,	4,399.87	8,769.64	4,369.77G	99.3
Summit,	36,760.75	33,096.22	3,664.53L	10.0
Union,	9,452.48	18,753.25	9,300.77G	98.4
Westfield,	31,733.46	34,986.27	3,252.81G	10.2
Totals,	$615,317.47	$609,373.95	$5,943.52L	1.0

WARREN.

Allamuchy,	$3,562.35	$2,750.80	$1,188.45G	76.1
Alpha,	3,193.54	3,095.98	97.56L	3.1
Belvidere,	3,622.45	3,784.47	162.02G	4.5
Blairstown,	2,709.09	5,293.26	2,584.17G	95.4
Franklin,	3,813.35	5,171.83	1,358.48G	35.6
Frelinghuysen,	1,584.61	3,158.07	1,573.46G	99.3
Greenwich,	2,255.83	2,224.23	31.60L	1.4
Hackettstown,	6,498.88	6,419.16	79.72L	1.2
Hardwick,	631.22	1,268.99	637.77G	101.0
Harmony,	2,004.61	3,498.06	1,493.45G	74.5
Hope,	2,065.51	2,818.07	752.56G	36.4
Independence,	2,005.59	2,694.00	688.41G	34.3
Knowlton,	2,314.79	3,532.22	1,217.43G	52.6
Lopatcong,	2,430.78	3,331.56	900.78G	37.1
Mansfield,	2,182.70	3,569.81	1,387.11G	63.6
Oxford,	3,166.90	3,107.87	59.03L	18.6
Pahaquarry,	474.22	608.81	134.59G	28.4
Phillipsburg,	34,563.68	21,208.71	13,354.97L	38.6
Pohatcong,	3,139.58	4,390.89	1,251.31G	39.9
Washington Bor.,	6,472.89	5,548.61	924.28L	14.3
Washington Twp.,	2,671.61	2,316.73	354.88L	13.3
White,	2,384.39	3,659.26	1,274.87G	53.5
Helping Teacher,	.....	2,500.00	.....	.....
Totals,	$91,748.57	$95,951.39	$4,202.82G	4.6

Table II.

TAX RATES FOR LOCAL SCHOOL PURPOSES AND OTHER LOCAL PURPOSES, 1921.

The figures here given show the varying tax rates in municipalities for school and other local purposes in 1921. The first column gives the amount of tax ordered raised in the municipality in 1921 to support the schools in 1921–22. The next column gives the tax rate per $100.00 necessary to raise this amount. The third and fourth columns show the amount of money ordered raised for other local purposes and the tax rate necessary to raise the amount. The last column gives the total tax rate in the community for all purposes, including state and county levies.

The figures here given have been compiled by the county superintendents.

ATLANTIC.

District.	District School Tax Ordered for the Year of 1921–22.	District School Tax Rate 1921.	Amount Raised for Other Local Purposes Exclusive of Schools 1921.	Tax Rate for Other Local Purposes Exclusive of Schools 1921.	Total Tax Rate including State and County Taxes for 1921.
Absecon,	$9,452.18	$1.83	$601.74	$0.12	$2.92
Atlantic City,	760,471.14	.60	2,324,031.18	1.82	3.34
Buena Vista Twp.,	47,812.65	4.87	3,410.00	.34	6.19
East Atlantic City,	.....	....	2,375.00	1.25	2.19
Egg Harbor City,	17,679.00	1.20	30,269.99	2.06	4.19
Egg Harbor Twp.,	20,725.00	1.45	11,943.87	.84	3.26
Folsom,	2,400.00	2.70	1,100.00	1.24	4.90
Galloway,	10,000.00	.99	12,567.87	1.25	3.21
Hamilton,	30,854.00	2.26	23,529.51	1.72	4.95
Hammonton,	55,334.98	1.74	37,420.46	1.18	3.85
Linwood,	6,700.00	1.22	2,970.00	.54	2.75
Longport,	300.00	.04	64,968.48	7.53	8.47
Margate City,	6,602.70	.30	49,896.33	2.11	3.67
Mullica Twp.,	7,659.50	1.39	3,390.00	.62	3.04
Northfield,	12,521.65	2.04	1,500.00	.24	3.27
Pleasantville,	48,761.30	1.37	50,640.10	1.42	3.81
Port Republic,	2,647.00	2.68	1,001.87	1.02	4.67
Somers Point,	11,871.70	1.62	19,775.44	2.70	5.30
Ventnor City,	76,015.00	.83	238,424.62	2.59	4.34
Weymouth,	10,600.00	3.78	5,050.00	1.80	6.55
Totals,	$1,138,407.80	$0.73	$2,884,866.46	$1.84	$3.51

BERGEN.

District.	District School Tax Ordered for the Year of 1921–22.	District School Tax Rate 1921.	Amount Raised for Other Local Purposes Exclusive of Schools 1921.	Tax Rate for Other Local Purposes Exclusive of Schools 1921.	Total Tax Rate Including State and County Taxes for 1921.
Allendale,	$10,783.78	$0.92	$12,435.00	$1.08	$3.33
Alpine,	4,500.00	.22	14,280.00	.70	2.24
Bergenfield,	56,700.00	1.67	32,300.00	.95	3.93
Bogota,	76,399.32	1.82	58,068.04	1.40	4.54
Carlstadt,	30,407.62	1.18	41,941.84	1.66	4.15
Cliffside Park,	131,494.17	2.93	80,527.34	1.83	6.08
Closter,	31,778.32	1.59	20,661.32	1.03	3.93
Cresskill,	16,186.31	1.02	12,700.00	.81	3.15
Delford,	26,300.00	.89	25,486.04	.87	3.08
Demarest,	11,787.50	1.01	8,890.00	.77	3.09
Dumont,	55,280.06	2.03	20,100.00	.74	4.08
E. Paterson,	31,275.00	1.25	17,366.13	.72	3.29
E. Rutherford,	73,305.06	1.42	46,633.83	1.03	3.76
Edgewater,	106,793.55	.63	228,278.58	1.37	3.32
Emerson,	14,414.70	1.39	10,248.19	1.01	3.71
Englewood City,	238,688.16	1.43	157,753.32	.95	3.69
Englewood Cliffs,	14,538.75	1.05	113,909.05	1.01	3.38
Fairview,	92,369.44	3.00	55,551.73	1.83	6.15
Fort Lee,	118,181.74	1.78	122,439.60	1.87	4.97
Franklin,	27,150.00	1.34	19,279.92	.96	3.62
Garfield,	198,140.00	1.43	212,751.96	1.54	4.28
Glen Rock,	37,225.00	1.45	34,452.68	1.36	4.14
Harrington Park,	9,732.06	1.19	9,475.00	1.17	3.67
Hasbrouck Heights,	69,338.52	2.43	42,800.30	1.53	5.27
Haworth,	11,200.00	.76	11,190.00	.78	2.85
Hillsdale,	25,537.50	1.28	19,000.00	.96	3.56
Hohokus Boro.,	11,950.00	1.24	17,132.47	1.80	4.36
Hohokus Twp.,	32,253.73	1.25	9,004.86	.36	2.93
Leonia,	75,561.65	1.92	30,999.73	.83	4.07
Little Ferry,	36,003.91	2.98	11,568.71	.98	5.28
Lodi Boro.,	151,539.00	2.77	69,908.86	1.28	5.36
Lodi Twp.,	10,432.77	4.10	2,011.94	.81	6.22
Lyndhurst,	149,062.00	2.32	83,994.00	1.33	4.96
Maywood,	24,091.60	1.25	38,850.82	2.04	4.60
Midland Park,	31,612.50	2.25	22,878.04	1.64	5.22
Midland Twp.,	26,500.00	1.07	6,285.00	.23	2.62
Montvale,	12,703.17	1.64	11,087.11	1.56	4.52
Moonachie,	12,000.00	2.96	5,518.00	1.40	5.67
New Barbadoes,	391,453.69	2.21	247,708.11	1.43	4.96
N. Arlington,	28,759.00	2.09	18,807.18	1.39	4.70
Northvale,	8,580.11	1.84	1,915.00	.40	3.55
Norwood,	16,375.00	1.90	15,192.56	1.78	4.99
Oakland,	9,570.00	1.19	7,263.82	.02	3.43
Old Tappan,	6,000.00	1.82	2,130.00	.65	5.70
Overpeck Twp.,	176,912.19	2.27	118,474.52	1.54	5.12
Palisades Park,	42,430.76	1.86	18,970.00	.87	4.05
Palisades Twp.,	26,250.00	1.79	11,070.00	.77	3.88
Park Ridge,	17,385.58	1.24	11,799.79	.84	3.40
Ramsey,	34,512.34	1.95	15,651.89	.89	4.16
Ridgefield,	28,275.00	1.06	21,865.00	.85	3.22

BERGEN—*Continued.*

District.	District School Tax Ordered for the Year of 1921–22.	District School Tax Rate 1921.	Amount Raised for Other Local Purposes Exclusive of Schools 1921.	Tax Rate for Other Local Purposes Exclusive of Schools 1921.	Total Tax Rate Including State and County Taxes for 1921.
Ridgewood,	229,678.50	1.78	136,872.97	1.06	4.16
Riverside,	42,548.99	3.04	12,970.56	.95	5.30
Riverdale Twp.,	8,000.00	1.41	6,779.00	1.20	3.92
Rutherford,	168,726.50	1.45	150,326.81	1.30	4.06
Saddle River Boro.,	4,875.00	.87	2,507.00	.46	2.66
Saddle River Twp.,	42,150.14	1.75	9,930.19	.43	3.49
Teaneck Twp.,	117,000.00	2.69	31,650.00	.75	4.75
Tenafly,	78,098.48	1.32	57,094.46	.97	3.61
Teterboro,	.....	....	350.00	.28	1.59
U. Saddle River,	3,000.00	.94	615.00	.20	2.46
Waldwick,	15,101.21	1.76	6,801.44	.81	3.89
Wallington,	46,479.94	1.92	32,294.81	1.35	4.58
Washington Twp.,	8,000.00	.66	3,705.00	1.23	3.20
Westwood,	47,961.56	1.78	31,970.65	1.20	4.29
Woodcliff Lake,	9,202.00	1.03	6,307.00	.72	3.06
Wood Ridge,	34,857.22	2.15	12,605.62	.81	4.27
Totals,	$3,729,391.10	$1.67	$2,631,679.88	$1.18	$4.16

BURLINGTON.

Bass River,	$10,500.00	$2.87	$832.70	$0.22	$4.42
Beverly City,	21,635.00	1.98	1,481.93	.21	3.51
Beverly Twp.,	34,900.00	2.13	2,154.05	.20	3.65
Bordentown City,	25,000.00	1.28	14,949.48	.84	3.44
Bordentown Twp.,	.....	.....	24.06	.29	1.61
Burlington City,	71,146.78	1.33	84,353.30	1.57	4.32
Burlington Twp.,	21,629.40	2.27	.....	.....	3.59
Chester,	126,546.00	2.45	31,624.25	.65	4.42
Chesterfield,	11,078.68	1.01	7,423.29	.68	3.01
Cinnaminson,	24,000.00	2.30	2,592.07	.29	3.91
Delran,	22,876.55	4.14	.....	.....	5.46
Eastampton,	3,500.00	.93	1,397.68	.37	2.62
Evesham,	22,057.50	2.58	6,877.46	.81	4.71
Fieldsboro,	7,760.72	6.52	.....	.....	7.84
Florence,	78,781.58	2.39	7,751.47	.27	3.98
Lumberton,	14,330.00	1.37	8,432.37	.84	3.53
Mansfield,	21,801.00	2.22	11,083.74	1.19	4.73
Medford,	14,000.00	.40	4,736.08	1.16	2.88
Mount Laurel,	29,662.50	2.83	5,245.67	.50	4.65
New Hanover,*	6,341.20	1.62	4,179.07	1.06	4.00
Northampton,	68,127.00	2.11	27,856.08	.85	4.28
North Hanover,	9,900.00	1.66	2,454.77	.29	3.27
Palmyra,	33,161.32	1.62	11,441.92	.58	3.52
Pemberton Boro.,	14,792.50	2.46	2,735.57	.44	4.22
Pemberton Twp.,	15,985.00	1.13	4,613.57	.30	2.75
Riverside,	59,478.99	2.82	11,443.77	.60	4.74
Riverton,	27,790.00	1.21	7,577.30	.34	2.87
Shamong,	3,623.50	1.86	1,687.09	.87	4.05

BURLINGTON—*Continued.*

District.	District School Tax Ordered for the Year of 1921–22.	District School Tax Rate 1921.	Amount Raised for Other Local Purposes Exclusive of Schools 1921.	Tax Rate for Other Local Purposes Exclusive of Schools 1921.	Total Tax Rate Including State and County Taxes for 1921.
Southampton,	19,962.50	1.99	3,998.63	.40	3.71
Springfield,	20,336.30	1.55	4,549.28	.36	3.23
Tabernacle,	3,500.00	1.57	1,109.37	.51	3.40
Washington,	14,375.00	5.92	1,254.44	.52	7.76
Westampton,	8,600.00	1.64	1,527.22	.33	3.29
Willingboro,	9,025.00	2.07	2,213.37	.83	3.92
Woodland,	2,750.00	1.33	1,961.15	1.25	3.60
Wrightstown,*	3,658.80	1.62	3,935.59	1.74	4.62
Totals,	$882,612.82	$1.93	$285,491.79	$0.62	$3.87

*Wrightstown and New Hanover Township are a combined district.

CAMDEN.

Audubon,	$71,763.02	$2.40	$73,493.38	$2.46	$5.68
Barrington,	13,078.75	1.99	6,945.00	1.06	3.87
Berlin Twp.,	21,285.00	2.05	5,244.46	.51	3.38
Camden City,	1,103,157.88	.90	1,273,135.45	1.04	2.70
Centre,	53,357.03	1.81	11,801.66	.40	3.03
Chesilhurst Boro.,	1,000.00	1.11	2,060.00	2.28	4.21
Clementon Twp.,	41,329.42	2.07	8,236.56	.41	3.30
Collingswood Boro.,	106,723.92	1.42	74,478.59	.99	3.23
Delaware Twp.,	20,175.00	1.21	6,540.00	.39	2.42
Gloucester City,	66,045.00	.82	132,888.45	1.68	3.33
Gloucester Twp.,	27,096.07	1.95	11,377.59	.81	3.58
Haddon Twp.,	25,136.96	1.24	8,621.90	.42	2.48
Haddonfield Boro.,	90,420.11	1.63	67,520.75	1.21	3.66
Haddon Heights,	46,656.27	1.66	32,081.09	1.14	3.62
Laurel Springs,	14,005.00	1.87	5,906.94	.79	3.48
Magnolia Boro.,	14,275.00	2.48	3,177.91	.55	3.85
Merchantville,	27,637.85	.85	51,937.23	1.60	3.27
Oaklyn Boro.,	15,000.00	1.27	7,883.89	.69	2.76
Pensauken Twp.,	82,448.08	1.65	6,835.76	.14	2.61
Voorhees Twp.,	15,000.00	1.56	3,690.00	.38	2.76
Waterford Twp.,	13,725.35	2.08	6,400.00	.97	3.87
Winslow Twp.,	37,087.00	2.47	10,700.00	.71	4.00
Woodlynne Boro.,	15,000.32	1.53	13,547.92	1.38	3.73
Totals,	$1,921,403.03	$1.09	$1,824,504.53	$1.04	$2.95

CAPE MAY.

District.	District School Tax Ordered for the Year of 1921–22.	District School Tax Rate 1921.	Amount Raised for Other Local Purposes Exclusive of Schools 1921.	Tax Rate for Other Local Purposes Exclusive of Schools 1921.	Total Tax Rate Including State and County Taxes for 1921.
Avalon,	$3,300.00	$0.21	$27,668.24	$1.72	$3.52
Cape May Point,	1,200.00	.45	7,579.70	2.86	4.86
Cape May,	29,892.50	.44	163,848.30	2.40	4.43
Dennis Twp.,	19,701.75	3.03	3,068.00	.47	5.10
Lower Twp.,	6,575.00	.89	5,867.00	.79	3.27
Middle Twp.,	37,492.30	3.00	5,061.87	.41	5.02
N. Wildwood,	10,600.00	.37	73,126.07	2.57	4.54
Ocean City,	49,959.06	.49	224,624.10	2.22	4.31
Sea Isle City,	16,825.05	1.01	36,929.87	2.22	4.83
S. Cape May,	.....	.....	1,245.00	1.59	3.19
Stone Harbor,	5,475.00	.22	80,385.40	3.29	5.11
Upper Twp.,	10,674.37	1.14	444.68	.04	2.77
W. Cape May,	9,735.00	1.93	4,482.00	.88	4.41
W. Wildwood,	.....	.....	2,312.12	2.46	4.07
Wildwood,	61,955.00	.82	167,949.73	2.20	4.65
Wildwood Crest,	3,600.00	.20	32,490.00	1.76	3.55
Woodbine,	7,000.00	1.11	4,923.35	.76	3.52
Totals,	$273,985.03	$0.67	$842,005.43	$2.08	$4.35

CUMBERLAND.

Bridgeton,	$134,185.59	$1.47	$120,274.21	$1.32	$3.82
Millville,	138,799.03	1.72	77,607.71	.96	3.75
Commercial,	25,325.00	2.86	4,700.00	.53	4.44
Deerfield,	35,500.00	1.92	13,366.68	.72	3.69
Downe,	22,180.58	4.57	4,329.31	.89	6.59
Fairfield,	11,500.00	1.66	2,581.65	.37	3.15
Greenwich,	12,982.14	2.22	6,580.32	1.12	4.39
Hopewell,	26,180.00	1.88	10,323.00	.74	3.67
*Landis,	85,765.45	2.45	30,915.84	.88	4.40
Lawrence,	18,475.00	2.00	2,983.00	.32	3.41
Maurice River,	16,000.00	1.83	4,106.44	.47	3.36
Stow Creek,	6,000.00	.92	6,226.92	.96	2.93
*Vineland,	83,558.07	2.45	67,364.07	1.97	5.42
Totals,	$616,450.86	$1.90	$351,359.15	$1.08	$4.12

*Vineland and Landis are a combined district.

ESSEX.

Belleville,	$181,901.09	$1.67	$178,434.91	$1.64	$4.37
Bloomfield,	306,835.54	1.22	198,943.22	.79	3.07
Caldwell*,	48,775.19	1.36	43,266.83	1.20	3.63
Caldwell Twp.,	6,500.00	.69	438.19	.05	1.79
Cedar Grove,	26,329.96	2.54	11,126.50	1.08	4.68
East Orange,	628,709.73	.91	867,926.76	1.26	3.25

ESSEX—*Continued.*

District.	District School Tax Ordered for the Year of 1921–22.	District School Tax Rate 1921.	Amount Raised for Other Local Purposes Exclusive of Schools 1921.	Tax Rate for Other Local Purposes Exclusive of Schools 1921.	Total Tax Rate Including State and County Taxes for 1921.
Essex Fells,	14,624.25	.64	9,390.33	.41	2.11
Glen Ridge,	135,991.83	1.37	120,399.37	1.21	3.66
Irvington,	339,623.10	1.59	191,697.64	.90	3.56
Livingston,	25,863.26	2.48	1,255.00	.12	3.66
Millburn,	115,717.50	1.39	81,323.70	.99	3.45
Montclair,	712,457.31	1.21	584,267.71	.99	3.26
Newark,	5,633,111.95	1.08	8,412,298.67	1.62	3.76
N. Caldwell,	5,726.00	.89	1,338.50	.21	2.17
Nutley,	226,602.66	2.34	95,072.53	.98	4.42
Orange,	362,957.00	1.30	480,542.58	1.73	4.10
Roseland,	10,557.18	1.89	3,150.00	.56	3.53
S. Orange T.,**	120,824.33	.93	128,914.56	.99	3.00
S. Orange V.,**	142,909.39	.92	186,513.77	1.20	3.19
Verona,	53,154.67	1.58	46,043.87	1.37	4.05
W. Caldwell,*	24,362.00	1.34	8,008.36	.44	2.83
W. Orange,	262,519.75	1.45	292,577.14	1.62	4.15
Totals,	$9,386,053.69	$1.14	$11,942,930.14	$1.45	$3.65

*Caldwell and West Caldwell are a combined district.

**South Orange Village and South Orange Township are a combined district.

GLOUCESTER.

Clayton,	$21,450.00	$2.00	$10,395.00	$0.97	$4.44
Deptford,	25,315.00	1.82	3,000.00	.22	3.54
East Greenwich,	17,000.00	1.30	2,325.00	.18	2.95
Elk,	9,000.00	1.16	3,392.17	.44	3.05
Franklin,	44,523.32	2.99	15,297.00	1.03	5.48
Glassboro,	49,237.50	1.50	22,282.25	.68	3.61
Greenwich,	32,075.00	.70	18,553.21	.41	2.56
Harrison,	21,200.00	1.31	4,350.00	.27	3.05
Logan,	16,000.00	1.37	9,314.86	.80	3.65
Mantua,	16,472.50	1.06	6,000.00	.39	2.92
Monroe,	29,688.28	1.81	10,293.56	.63	3.87
National Park,	10,090.52	1.69	5,667.00	.93	4.12
Paulsboro,	42,232.94	1.39	27,775.42	.91	3.71
Pitman,	51,433.83	1.87	24,475.00	.89	4.22
S. Harrison,	6,800.00	.85	2,444.00	.30	2.61
Swedesboro,*	19,310.35	1.16	10,637.50	.64	3.20
Washington,	9,000.00	.73	3,540.00	.29	2.50
Wenonah,	9,050.00	.94	13,978.47	1.46	3.88
W. Deptford,	26,385.00	1.82	3,500.00	.24	3.55
Westville,	21,420.00	.99	7.700.00	.37	2.85
Woodbury,	58,113.68	1.11	48,069.30	.92	3.47
Woodbury Hts.,	8,512.50	1.67	835.00	.16	3.35
Woolwich,*	15,689.65	1.20	6,805.00	.52	3.19
Totals,	$560,020.07	$1.35	$260,630.74	$0.62	$3.38

*Swedesboro and Woolwich are a combined district.

HUDSON.

District.	District School Tax Ordered for the Year of 1921-22.	District School Tax Rate 1921.	Amount Raised for Other Local Purposes Exclusive of Schools 1921.	Tax Rate for Other Local Purposes Exclusive of Schools 1921.	Total Tax Rate Including State and County Taxes for 1921.
Bayonne,	$1,056,748.75	$0.96	$1,292,059.97	$1.18	$3.19
East Newark,	15,700.00	.44	36,374.75	1.01	2.50
Guttenberg,	32,130.00	.78	69,676.25	1.69	3.53
Harrison,	121,535.00	.58	221,457.28	1.06	2.72
Hoboken,	716,986.75	.81	2,135,457.79	2.41	4.28
Jersey City,	2,645,820.27	.66	4,988,311.49	1.24	2.91
Kearny,	453,198.08	1.10	220,672.22	.53	2.69
North Bergen,	381,746.58	1.72	249,322.16	1.12	3.91
Secaucus,	57,075.42	1.42	30,717.63	.76	3.30
Town of Union,	290,106.00	1.54	266,097.48	1.41	4.00
Weehawken,	182,821.15	.65	265,333.61	.95	2.66
West Hoboken,	337,459.33	1.24	339,945.02	1.25	3.56
West New York,	318,950.00	1.07	507,610.12	1.70	3.82
Totals,	$6,610,177.33	$0.83	$10,623,035.77	$1.33	$3.19

HUNTERDON.

Alexandria,	$5,500.00	$0.70	$6,800.00	$0.86	$3.12
Bethlehem,	3,300.00	.61	5,068.74	.94	3.11
Bloomsbury,	2,600.00	.62	3,901.65	.93	3.10
Califon,	5,600.00	1.86	1,825.02	.61	4.03
Clinton, Town,	12,500.00	1.71	4,344.38	.59	3.87
Clinton Twp.,	20,400.00	1.44	22,345.00	1.57	4.57
Delaware,	13,500.00	1.05	14,355.27	1.11	3.72
East Amwell,	10,000.00	.99	3,956.12	.39	2.94
Flemington,	36,080.00	1.72	19,191.95	.92	4.20
Franklin,	6,000.00	.64	12,528.98	1.33	3.52
Frenchtown,	6,500.00	.87	7,072.96	.94	3.35
Glen Gardner,	5,000.00	1.94	601.88	.23	3.73
Hampton,	10,967.50	1.65	6,169.15	.93	4.13
High Bridge,	27,450.77	2.11	4,863.61	.37	4.04
Holland,	6,100.00	.64	8,920.00	.93	3.12
Kingwood,	10,000.00	1.07	10,452.64	1.12	3.75
Lambertville,	31,300.00	1.29	27,142.13	1.10	3.95
Lebanon,	7,561.64	1.05	12,825.72	1.77	4.38
Milford,	6,500.00	.72	6,922.61	.77	3.04
Raritan,	30,518.52	2.13	10,705.03	.75	4.43
Readington,	54,450.00	3.25	16,336.25	.97	5.78
Stockton,	4,100.00	1.56	3,000.00	1.14	4.25
Tewksbury,	11,051.97	1.06	13,600.00	1.30	3.93
Union,	8,360.00	1.18	4,002.08	.56	3.30
West Amwell,	4,000.00	.71	6,793.00	1.20	3.48
Totals,	$339,740.40	$1.40	$233,724.18	$0.97	$3.92

MERCER.

District.	District School Tax Ordered for the Year of 1921–22.	District School Tax Rate 1921.	Amount Raised for Other Local Purposes Exclusive of Schools 1921.	Tax Rate for Other Local Purposes Exclusive of Schools 1921.	Total Tax Rate Including State and County Taxes for 1921.
East Windsor,*	$13,988.57	$1.53	$2,600.00	$0.28	$2.81
Hightstown,*	30,176.43	1.53	32,702.33	1.66	4.19
Ewing,	50,374.49	1.44	1,325.00	.04	2.49
Hamilton,	212,671.52	1.64	31,200.00	.24	2.88
Hopewell Twp.,**	32,307.15	1.16	19,920.17	.71	2.90
Hopewell Boro.,**	12,112.72	1.16	6,937.30	.66	2.84
Pennington,**	11,257.62	1.16	5,833.35	.60	2.78
Lawrence,	42,820.00	1.36	6,490.12	.21	2.60
Princeton Boro.,	75,484.08	.84	56,417.99	.63	2.47
Princeton Twp.,	17,460.00	.50	16,275.00	.46	1.97
Trenton,	1,162,349.50	1.02	1,755,779.27	1.56	3.60
Washington,	16,800.00	1.47	3,700.00	.32	2.79
West Windsor,	22,187.50	1.16	.....	....	2.18
Totals,	$1,699,989.58	1.09	$1,939,180.53	$1.24	$3.33

* East Windsor Township and Hightstown are a combined district.

** Hopewell Township, Hopewell Borough and Pennington are a combined district.

MIDDLESEX.

New Brunswick,	$466,853.66	$1.66	$472,001.39	$1.78	$4.64
Perth Amboy,	421,510.50	1.18	586,845.17	1.65	4.06
South Amboy,	56,180.00	1.49	62,512.04	1.66	4.31
Dunellen,	44,775.00	2.00	29,761.44	1.33	4.53
Helmetta,	7,500.00	.54	2,500.17	.19	1.93
Highland Park,	91,103.03	2.31	41,575.00	1.05	4.56
Jamesburg,	16,772.50	1.84	10,536.66	1.20	4.24
Metuchen,	38,575.50	1.45	28,509.25	1.07	3.71
Middlesex,	55,150.00	2.46	.....	....	3.67
Milltown,	42,000.00	1.69	16,214.00	1.49	4.38
Roosevelt,	93,487.31	.84	144,000.00	1.50	3.54
Sayreville,	40,630.00	.68	25,825.00	.73	2.61
South River,	79,354.71	2.18	45,271.18	1.25	4.63
Spotswood,	3,000.00	.66	2,275.00	.53	2.39
Cranbury,	19,450.00	1.58	4,585.00	.33	3.11
East Brunswick,	18,022.61	1.43	4,410.00	.23	2.98
Madison,	13,890.00	1.32	6,572.50	.66	3.18
Monroe,	22,000.00	1.72	11,065.00	.86	3.78
North Brunswick,	13,800.00	.76	.....	....	1.97
Piscataway,	66,109.64	1.40	14,400.00	.30	2.90
Plainsboro,	10,875.00	1.24	.....	....	2.46
Raritan,	90,168.25	2.64	2,000.00	.22	4.06
South Brunswick,	28,000.00	1.52	.....	....	2.73
Woodbridge,	240,387.41	2.22	121,829.09	1.12	4.54
Totals,	$1,979,595.12	1.54	$1,632,687.83	1.27	4.01

MONMOUTH

District.	District School Tax Ordered for the Year of 1921–22.	District School Tax Rate 1921.	Amount Raised for Other Local Purposes Exclusive of Schools 1921.	Tax Rate for Other Local Purposes Exclusive of Schools 1921.	Total Tax Rate Including State and County Taxes for 1921.
Allenhurst,	$6,900.00	$0.25	$34,131.65	$1.20	$2.82
Allentown,*	3,097.85	.53	7,840.07	1.34	3.11
Asbury Park,	175,719.38	1.16	283,002.88	1.88	4.30
Atlantic Twp.,	7,000.00	.49	7,000.00	.49	2.23
Atlantic Highlands,	21,762.58	.84	60,991.63	2.35	4.45
Avon,	11,435.00	.66	44,901.53	2.61	4.56
Belmar,	26,675.81	.63	76,458.16	1.81	3.74
Bradley Beach,	27,726.00	.89	56,864.12	1.83	4.01
Brielle,	6,252.50	1.25	5,665.00	1.15	3.71
Deal,	8,000.00	.12	102,743.45	1.57	2.94
Eatontown,	20,150.00	2.29	11,730.10	1.33	4.88
Englishtown,**	5,074.74	1.24	6,004.22	1.47	3.95
Fair Haven,	14,000.00	1.06	11,593.78	1.88	3.21
Farmingdale,	5,500.00	1.99	1,484.27	.53	3.77
Freehold Boro.,	48,950.00	1.10	58,124.86	1.31	3.66
Freehold Twp.,	14,000.00	.83	10,800.89	.64	2.72
Highlands,	11,302.50	.88	21,545.00	1.68	3.82
Holmdel,	15,750.00	1.27	8,826.00	.71	3.25
Howell,	20,000.00	1.23	6,000.00	.37	2.84
Keansburg,	16,850.00	.77	24,773.97	1.14	3.16
Keyport,	35,000.00	1.36	34,538.86	1.34	3.96
Long Branch,	169,404.91	1.08	290,281.58	1.85	4.22
Manalapan Twp.,**	17,192.65	1.24	5,272.32	.38	2.86
Manasquan,	19,700.00	1.48	13,717.12	1.03	3.75
Marlboro,	26,120.00	1.40	6,822.35	.37	3.01
Matawan Twp.,***	17,014.77	2.05	6,375.00	.77	4.07
Matawan Boro.,***	22,046.23	2.05	10,743.03	1.00	4.30
Middletown,	119,986.76	2.03	39,777.39	.67	3.96
Millstone,	16,000.00	1.26	7,956.00	.63	3.15
Monmouth Beach,	7,250.00	.49	20,302.55	1.38	3.13
Neptune City,	5,300.00	1.21	8,665.72	1.97	4.45
Neptune Twp.,	103,493.11	2.27	62,099.37	.80	4.29
Oceanport,	6,760.00	.91	4,596.61	.62	2.80
Ocean Twp.,	15,770.00	.37	41,225.00	.97	2.59
Raritan,	15,700.00	1.80	2,428.00	.28	3.52
Red Bank,	114,338.98	1.46	99,251.83	1.27	3.99
Rumson,	25,035.00	.44	50,549.39	.87	2.57
Sea Bright,	12,300.00	.78	19,233.99	1.21	3.30
Sea Girt,	700.00	.08	13,500.00	1.54	2.90
Shrewsbury,	25,000.00	1.07	19,953.71	.85	3.17
Spring Lake,	19,500.00	.49	97,407.16	2.45	4.20
Upper Freehold Twp.,*	12,522.86	.53	11,494.64	.49	2.26
Wall,	25,425.00	1.40	11,501.21	.63	3.34
West Long Branch,	12,015.00	.83	10,290.00	.71	2.81
Totals,	$1,309,721.63	1.00	$1,728,465.42	1.34	3.59

* Allentown and Upper Freehold are a combined district.
** Englishtown and Manalapan are a combined district.
*** Matawan Borough and Matawan Township are a combined district.

MORRIS.

District.	District School Tax Ordered for the Year of 1921–22.	District School Tax Rate 1921.	Amount Raised for Other Local Purposes Exclusive of Schools 1921.	Tax Rate for Other Local Purposes Exclusive of Schools 1921.	Total Tax Rate Including State and County Taxes for 1921.
Boonton,	$78,725.00	$2.24	$42,354.88	$1.20	$4.82
Dover,	109,755.00	2.00	56,977.29	1.04	4.38
Morristown,	140,370.17	1.15	182,145.89	1.49	4.04
Butler,	32,699.44	1.98	22,163.29	1.34	4.69
Chatham,	50,699.86	2.16	44,862.81	1.91	5.46
Florham Park,	8,250.00	.46	4,427.27	.25	2.08
Madison,	74,200.00	1.64	83,672.19	1.85	4.88
Mendham,	14,325.00	1.42	4,500.00	.44	3.23
Mt. Arlington,	4,400.00	.74	8,989.16	1.50	3.61
Netcong,	17,225.00	2.70	7,947.05	1.24	5.29
Rockaway,	31,287.50	2.21	5,851.64	.41	4.00
Wharton,	35,635.00	2.57	23,065.95	1.67	5.64
Boonton, Twp.,	5,000.00	1.06	3,788.00	.80	3.24
Chatham Twp.,	11,266.00	1.33	6,878.72	.81	3.51
Chester,	12,000.00	1.46	7,650.00	.93	3.75
Denville,	12,350.00	1.72	1,181.16	.16	3.30
Hanover,	112,907.56	1.95	15,493.50	.26	3.59
Jefferson,	12,132.50	.93	9,522.84	.72	3.01
Mendham Twp.,	7,600.00	.85	7,867.63	.88	3.09
Montville,	17,771.85	1.97	4,567.86	.50	3.83
Morris,	58,230.18	1.16	41,623.73	.83	3.34
Mt. Olive,	8,000.00	1.03	6,178.82	.79	3.19
Passaic,	45,100.00	2.13	12,712.00	.60	4.10
Pequannock,	34,000.00	2.29	8,868.20	.60	4.25
Randolph,	29,492.50	2.55	9,225.35	.80	4.89
Rockaway,	35,017.47	2.10	13,777.47	.82	4.34
Roxbury,	65,272.80	2.13	7,707.56	.25	3.77
Washington,	17,300.00	1.77	16,267.24	1.67	4.80
Totals,	$1,081,012.83	$1.67	$660,267.51	$1.02	$4.04

OCEAN.

Barnegat City,	$1,000.00	$0.93	$2,255.73	$2.09	$4.30
Bayhead,	4,500.00	.39	15,574.60	1.34	3.06
Beach Haven,	7,575.00	.71	27,361.00	2.55	4.54
Beechwood,	1,800.00	.22	13,661.00	1.64	3.16
Berkeley Twp.,	11,450.00	1.42	11,415.00	1.42	4.14
Brick Twp.,	9,572.02	2.37	3,950.00	.98	4.65
Dover Twp.,	27,331.06	1.27	16,175.00	.75	3.26
Eagleswood Twp.,	2,900.00	1.49	2,460.00	1.26	4.04
Harvey Cedars Boro.,	100.00	.11	2,250.00	2.53	3.90
Island Heights,	3,800.00	.71	18,104.28	3.37	5.36
Jackson Twp.,	7,500.00	1.27	4,386.50	.74	3.30
Lacy Twp.,	6,280.00	1.59	2,039.00	.52	3.40
Lakewood Twp.,	102,430.00	1.28	51,151.00	.64	3.23
Lavallette,	4,075.00	1.22	5,035.00	1.51	4.02
Little Egg Harbor,	3,900.00	.96	1,602.40	.40	2.65
Long Beach Twp.,	2,900.00	.29	7,973.23	.81	2.39
Manchester Twp.,	11,250.00	1.66	8,270.00	1.22	4.16
Mantoloking Boro.,	100.00	.03	.....	.....	1.32

OCEAN—*Continued.*

District.	District School Tax Ordered for the Year of 1921–22.	District School Tax Rate 1921.	Amount Raised for Other Local Purposes Exclusive of Schools 1921.	Tax Rate for Other Local Purposes Exclusive of Schools 1921.	Total Tax Rate Including State and County Taxes for 1921.
Ocean Twp.,	3,000.00	1.44	300.00	.14	2.89
Ocean Gate,	2,889.24	.47	12,281.52	2.00	3.76
Plumstead,	12,000.00	1.90	3,409.14	.54	3.69
Pt. Pleasant Bh.,	16,902.00	1.05	25,737.64	1.59	3.91
Sea Side Pk.,	5,530.00	.53	28,607.12	2.76	4.56
Sea Side Hts.,	3,700.00	.57	18,954.64	2.90	4.76
Stafford Twp.,	10,600.00	2.59	1,200.00	.29	4.18
Surf City,	600.00	.69	1,737.18	1.98	3.96
Tuckerton,	11,225.00	2.08	2,124.38	.39	3.72
Union,	7,600.00	1.68	3,960.00	.88	3.68
Pt. Pleasant Boro.,	12,016.30	1.66	10,900.00	1.51	4.47
Totals,	$294,526.12	$1.13	$303,234.36	$1.17	$3.59
PASSAIC.					
Clifton City,	$252,432.61	$1.09	$142,909.94	$0.63	$2.53
Hawthorne,	83,486.35	1.99	45,500.00	1.09	3.90
Wanaque,	43,137.63	2.00	11,625 00	.54	3.35
Pompton Lakes,	32,170.00	1.07	46,321.10	1.55	3.41
Wayne,	42,237.50	1.31	16,129.30	.50	2.62
Little Falls,	57,594.38	2.46	17,900.00	.77	4.92
W. Milford,	18,500.00	.83	12,015.00	.54	2.17
Totowa,	30,118.25	1.37	16,093.78	.73	2.91
Haledon,	36,411.67	1.81	7,000.76	.35	2.98
Prospect Pk.,	34,175.00	2.09	13,998.97	.86	3.76
W. Paterson,	21,390.00	1.73	4,091.97	.33	2.88
Ringwood,	14,000.00	1.58	10,606.23	1.20	3.58
Bloomingdale,	16,692.50	2.04	6,943.00	.85	3.69
N. Haledon,	14,220.94	2.25	3,450.00	.55	3.60
Paterson,	1,216,245.96	.87	1,719,494.49	1.23	2.92
Passaic,	712,256.90	1.07	1,020,420.19	1.53	3.40
Totals,	$2,625,069.69	$1,02	$3,094,499.73	$1.21	$3.03
SALEM.					
Alloway,	$13,606.97	$1.16	$3,140.06	$0.27	$2.92
Elmer,	8,530.25	1.08	4,713.34	.60	3.20
Elsinboro,	3,038.26	.77	2,012.35	.51	2.76
L. Alloways Creek,	10,217.11	1.23	4,153.30	.50	3.21
L. Penn's Neck,	7,011.42	.08	21,910.71	.25	1.81
Mannington,	6,141.13	.34	13,185.99	.73	2.55
Oldmans,	10,800.24	1.39	4,088.66	.53	3.41
Penn's Neck,	21,091.65	.73	50,163.92	1.75	3.98
Pilesgrove,	28,713.75	1.62	16,306.54	.92	4.02
Pittsgrove,	16,247.33	1.67	5,056.34	.52	3.68
Quinton,	5,064.88	.60	3,714.24	.44	2.52
Salem,	71,535.98	1.46	59,755.77	1.22	4.16
U. Penn's Neck,	46,647.29	1.22	23,323.64	.61	3.31
U. Pittsgrove,	22,300.80	1.16	4,613.93	.24	2.88
Woodstown,	22,997.54	1.61	14,196.05	1.00	4.10
Totals,	$293,944.60	$0.89	$230,334.84	$0.70	$3.07

SOMERSET.

District.	District School Tax Ordered for the Year of 1921–22.	District School Tax Rate 1921.	Amount Raised for Other Local Purposes Exclusive of Schools 1921.	Tax Rate for Other Local Purposes Exclusive of Schools 1921.	Total Tax Rate Including State and County Taxes for 1921.
Bedminster,	$21,484.26	$1.24	$12,510.00	$0.72	$3.11
Bernards,	95,471.31	1.31	45,605.72	.62	3.08
Bound Brook,	79,910.90	2.09	27,870.26	.73	3.98
Branchburg,	13,000.00	1.16	9,476.00	.85	3.16
Bridgewater,	40,400.00	.81	9,840.00	.20	2.17
Franklin,	34,700.00	1.03	22,836.68	.68	2.85
Hillsborough,	70,800.00	1.59	11,940.00	.27	3.01
Millstone,	1,300.00	1.06	700.00	.57	2.78
Montgomery,	17,800.00	1.25	5,096.00	.36	2.76
N. Plainfield Boro.,	103,346.72	1.86	62,808.57	1.13	4.16
N. Plainfield Twp.,	14,605.00	1.63	8,695.00	.98	3.77
Peapack-Glad.,	16,812.00	1.16	11,646.36	.80	3.12
Rocky Hill,	4,238.75	1.85	1,303.74	.56	3.57
Somerville,	86,172.43	1.63	54,667.91	1.03	3.83
S. Bound Brook,	17,500.00	2.15	5,766.00	.71	4.02
Warren,	12,050.00	1.50	3,500.00	.43	3.11
Totals,	$629,611.37	$1.45	$294,262.24	$0.68	$3.28

SUSSEX.

Andover Twp.,	$2,500.00	$0.49	$4,750.00	$0.94	$2.81
Andover Boro.,	2,700.00	1.11	5,103.00	2.09	4.67
Branchville,	5,652.63	1.55	5,057.31	1.39	4.42
Byram,	4,500.00	.92	5,849.00	1.19	3.58
Frankford,	7,000.00	.69	10,220.00	1.01	3.17
Franklin,	68,800.00	.77	35,385.23	.39	2.63
Fredon,	2,800.00	.76	7,570.00	2.06	4.29
Green,	7,000.00	1.60	4,984.84	1.14	4.21
Hampton,	6,000.00	1.28	5,869.23	1.25	3.92
Hamburg,	13,250.00	2.52	3,698.35	.71	4.70
Hardyston,	6,200.00	.91	4,700.00	.69	3.03
Hopatcong,	2,000.00	.30	9,040.00	1.37	2.36
Lafayette,	5,500.00	.93	10,091.88	1.70	4.05
Montague,	5,000.00	1.40	8,170.00	2.28	5.12
Newton,	59,672.52	1.81	42,674.21	1.30	4.59
Ogdensburg,	10,000.00	.61	17,346.48	1.06	3.14
Sandyston,	8,500.00	2.25	5,322.00	1.41	5.12
Sparta,	11,725.00	1.28	10,790.00	1.17	3.85
Stanhope,	7,250.00	1.23	9,351.27	1.58	4.29
Stillwater,	5,500.00	1.17	6,759.00	1.44	4.07
Sussex,	15,440.00	1.75	7,684.79	.87	4.09
Vernon,	18,000.00	1.20	16,705.61	1.11	3.78
Walpack,	1,800.00	.97	3,094.55	1.68	4.11
Wantage,	13,000.00	.77	15,575.00	.93	3.16
Totals,	$289,790.15	$1.06	$255,791.75	$0.94	$3.47

UNION.

District.	District School Tax Ordered for the Year of 1921-22.	District School Tax Rate 1921.	Amount Raised for Other Local Purposes Exclusive of Schools 1921.	Tax Rate for Other Local Purposes Exclusive of Schools 1921.	Total Tax Rate Including State and County Taxes for 1921.
Clark,	$9,000.00	$0.61	.....	.....	$1.37
Cranford,	116,731.24	1.37	$80,650.00	$0.95	3.07
Elizabeth,	847,255.32	.86	1,382,023.32	1.41	3.02
Fanwood,**	10,676.79	1.26	6,800.00	.80	2.80
Garwood,	31,243.47	1.09	17,468.11	.61	2.45
Hillside,	102,028.66	1.78	43,930.00	.76	3.28
Kenilworth,	18,934.66	1.78	6,450.00	.60	3.13
Linden Boro.,*	12,856.18	.63	18,835.00	.92	2.29
Linden Twp.,*	199,227.30	.63	156,784.81	.49	1.86
Mountainside,	5,987.00	.82	4,740.00	.65	2.20
New Prov. Boro.,	17,148.00	1.07	13,844.00	.86	2.67
New Prov. Twp.,	10,115.00	1.90	5,693.44	1.07	3.72
Plainfield,	386,110.00	.94	451,272.71	1.22	2.77
Rahway,	148,701.03	1.23	151,139.99	1.29	3.21
Roselle,	88,918.75	1.22	49,573.08	.68	2.65
Roselle Park,	109,011.05	1.56	62,112.16	.89	3.20
Scotch Plains,**	27,955.71	1.26	7,930.00	.36	2.36
Springfield,	35,650.00	1.94	6,725.00	.36	3.06
Summit,	176,125.86	1.14	191,671.21	1.24	3.13
Union,	60,720.93	1.52	26,125.59	.65	2.91
Westfield,	182,793.55	1.37	139,789.53	1.05	3.16
Totals,	$2,597,190.50	$1.00	$2,823,557.95	$1.09	$2.78

*Linden Twp. and Linden Boro. are a combined school district.
**Scotch Plains and Fanwood are a combined school district.

WARREN.

Allamuchy,	$7,500.00	$1.28	$6,300.00	$1.08	$3.63
Alpha,	21,800.00	1.84	2,916.94	.25	3.37
Belvidere,	19,490.00	1.45	14,191.79	1.05	3.78
Blairstown,	9,000.00	.88	6,852.03	.67	2.83
Franklin,	14,640.00	1.05	3,666.99	.26	2.62
Frelinghuysen,	5,620.00	.95	6,245.00	1.05	3.27
Greenwich,	8,000.00	.97	5,170.00	.63	2.90
Hackettstown,	51,140.00	2.12	25,719.19	1.06	4.46
Hardwick,	3,400.00	1.44	4,709.33	1.99	4.70
Harmony,	13,700.00	1.82	6,800.00	.90	3.99
Hope,	7,000.00	.90	11,824.14	1.53	3.70
Independence,	12,600.00	1.68	6,809.36	.91	3.86
Knowlton,	6,800.00	.78	5,883.86	.68	2.73
Lopatcong,	15,800.00	1.79	1,200.00	.14	3.24
Mansfield,	11,000.00	1.37	8,498.00	1.06	3.73
Oxford,	21,500.00	1.81	19,390.00	1.63	4.72
Pahaquarry,	1,400.00	.78	2,646.40	1.48	3.53
Phillipsburg,	154,012.50	1.21	81,242.21	.63	3.14
Pohatcong,	13,000.00	1.12	7,000.00	.60	3.00
Washington Boro.,	29,190.00	1.23	31,042.01	1.31	3.84
Washington Twp.,	7,000.00	.74	7,584.62	.80	2.88
White,	8,200.00	.92	13,311.00	1.49	3.68
Totals,	$446,792.50	$1.32	$274,002.87	$0.81	$3.35

Table III.

APPORTIONMENT OF THE $100,000 APPROPRIATION, THE $300,000 INCOME OF STATE SCHOOL FUND AND THE RAILROAD TAX, 1921–1922.

Table I showed the amount each school district of the State received from the State School tax. The table which is shown here gives the amount each district received from the other funds in the distribution of State moneys, viz., the $100,000 appropriation to reduce the State School tax, the $300,000 State School fund, the Railroad tax and any reapportioned balances or surplus for the school year 1921–22. The total apportionment for each district by county superintendents, which is made from the funds shown here and the State School tax will be given on School Tax Sheet No. 1, which follows this one.

Apportionments for State aid in Manual Training, Evening Schools for Foreign-Born Residents and Vocational Schools, which are made by appropriations of the Legislature from the Railroad tax, are not included in these figures.

ATLANTIC.

District.	*$100,000 Appropriation.*	*$300,000 Fund.*	*Railroad Tax.*	*Surplus Revenue and Reapportioned Balances.*
Absecon,	$44.25	$83.38	$1,188.46	$10.71
Atlantic City,	2,391.67	4,506.70	64,233.60	578.72
Buena Vista,	303.02	571.00	8,138.39	73.32
E. Atlantic City,*	.....	.....	.....	.....
Egg Harbor City,	143.07	269.59	3,842.42	34.62
Egg Harbor Twp.,	72.39	136.40	1,944.11	17.52
Folsom,	12.98	24.45	348.53	3.14
Galloway,	78.14	147.25	2,098.70	18.91
Hamilton,	124.14	233.92	3,334.07	30.04
Hammonton,	424.24	799.40	11,393.78	102.65
Linwood,	26.93	50.74	723.18	6.52
Longport,*	.....	.....	.....	.....
Margate City,	11.72	22.08	314.65	2.83
Mullica,	41.82	78.80	1,123.18	10.12
Northfield,	35.72	67.31	959.39	8.65
Pleasantville,	383.41	722.48	10,297.45	92.77
Port Republic,	14.00	26.38	376.01	3.39
Somers Point,	34.09	64.24	915.61	8.25

ATLANTIC—*Continued.*

District.	*$100,000 Appropriation.*	*$300,000 Fund.*	*Railroad Tax.*	*Surplus Revenue and Reapportioned Balances.*
Ventnor City, ...	102.47	193.08	2,751.93	24.79
Weymouth, ...	37.92	71.46	1,018.47	9.18
Totals, ...	$4,281.98	$8,068.66	$115,001.93	$1,036.13
Helping Teacher, ..	.....	.....	2,700.00	.....
			$117,701.93	

* Supports no schools.

BERGEN.

Allendale, ...	$25.30	$95.85	$625.25	$7.12
Alpine, ...	10.10	38.35	162.96	2.84
Bergenfield, ...	126.00	479.10	2,960.72	35.50
Bogota, ...	105.90	402.40	2,665.36	29.82
Carlstadt, ...	105.90	402.40	3,236.36	29.82
Cliffside Park, ...	241.92	919.80	5,436.96	68.16
Closter, ...	55.50	210.80	1,364.25	15.62
Cresskill, ...	30.24	115.00	618.72	8.52
Delford, ...	40.32	153.30	756.67	11.36
Demarest, ...	20.16	76.70	374.11	5.68
Dumont, ...	90.72	345.00	2,498.05	25.56
E. Paterson, ...	60.48	230.00	1,695.01	17.04
E. Rutherford, ...	151.20	574.90	4,681.51	42.60
Edgewater, ...	120.96	459.90	2,335.86	34.08
Emerson, ...	30.24	115.00	667.98	8.52
Englewood, ...	292.32	1,111.30	8,668.33	82.36
Englewood Cliffs, ...	20.16	76.70	210.91	5.68
Fairview, ...	176.40	670.70	4,963.36	49.70
Fort Lee, ...	186.48	709.00	3,706.52	52.54
Franklin, ...	35.28	134.20	885.30	9.94
Garfield, ...	604.80	2,299.30	17,865.74	170.54
Glen Rock, ...	55.50	210.80	1,358.40	15.62
Harrington Park, ...	20.16	76.70	396.44	5.68
Hasbrouck Heights, .	85.68	325.80	2,592.25	24.14
Haworth, ...	20.16	76.70	423.26	5.68
Hillsdale, ...	45,36	172.50	1,239.85	12.78
Hohokus Boro., ...	20.16	76.70	409.90	5.68
Hohokus Twp., ...	65.52	249.10	1,172.00	18.46
Leonia, ...	95.76	364.10	2,888.07	26.98
Little Ferry, ...	85.68	325.80	2,491.50	24.14
Lodi Boro., ...	307.44	1,168.80	8,025.83	86.62
Lodi Twp., ...	25.30	95.85	617.12	7.12
Lyndhurst, ...	337.68	1,283.85	8,369.40	95.14
Maywood, ...	45,36	172.50	1,037.71	12.78
Midland Park, ...	75.60	287.45	1,759.57	21.30
Midland Twp., ...	40.32	153.30	1,040.70	11.36
Montvale, ...	20.16	76.70	425.80	5.68
Moonachie, ...	30.24	115.00	830.95	8.52
New Barbadoes, ...	519.12	1,973.50	14,691.28	146.26
North Arlington, ...	50.40	191.65	1,132.89	14.20
Northvale, ...	25.30	95.85	551.61	7.12
Norwood, ...	30.24	115.00	697.14	8.52
Oakland, ...	20.16	76.70	384.58	5.68

BERGEN—*Continued.*

District.	*$100,000 Appropriation.*	*$300,000 Fund.*	*Railroad Tax.*	*Surplus Revenue and Reapportioned Balances.*
Old Tappan, ...	10.10	38.35	225.83	2.84
Overpeck, ...	241.95	919.80	6,351.15	68.16
Palisades Park, ...	90.72	345.00	2,295.80	25.56
Palisades Twp., ...	60.48	230.00	1,301.53	17.04
Park Ridge, ...	45.36	172.50	1,696.79	12.78
Ramsey, ...	65.52	249.10	1,893.84	18.46
Ridgefield, ...	45.36	172.50	1,051.09	12.78
Ridgewood, ...	257.04	977.20	7,140.28	72.42
Riverside, ...	45.36	172.50	650.38	12.78
Rivervale, ...	15.12	57.50	240.95	4.26
Rutherford, ...	246.96	938.90	6,423.00	69.58
Saddle River Boro., .	10.10	38.35	277.60	2.84
Saddle River Twp., .	70.56	268.30	1,505.10	19.88
Teaneck, ...	191.52	728.13	3,063.10	53.96
Tenafly, ...	85.68	325.80	1,731.40	24.14
Teterboro,*	.....	.....	.....	.....
Upper Saddle River,	5.04	19.16	136.90	1.42
Waldwick, ...	35.28	134.20	921.25	9.94
Wallington, ...	136.08	517.32	4,571.10	38.34
Washington, ...	5.04	19.16	88.90	1.42
Westwood, ...	75.60	287.40	2,144.50	21.30
Woodcliffe Lake, ...	20.16	76.70	323.09	5.68
Wood Ridge, ...	60.48	230.00	1,689.00	17.04
Totals, ...	$6,371.19	$24,221.92	$164,629.85	$1,795.08
Helping Teachers, ..	.....	.....	10,500.00	.....
			$175,129.85	

*Supports no schools.

BURLINGTON.

Bass River, ...	$19 26	$96.33	$396.01	$61.92
Beverly City, ...	31.98	159.92	657.41	102.79
Beverly Twp., ...	56.97	284.89	1,171.13	183.12
Bordentown City, ...	41.09	205.50	844.79	132.09
Bordentown Twp., ..	9.89	49.45	203.26	31.78
Burlington City, ...	85.62	428.14	1,760.02	275.20
Burlington Twp., ...	38.85	194.27	798.63	124.87
Chester, ...	129.16	645.90	2,655.19	415.16
Chesterfield, ...	28.28	141.43	581.38	90.91
Cinnaminson, ...	50.66	253.34	1,041.44	162.83
Delran, ...	26.18	130.90	538.09	84.14
Eastampton, ...	11.46	57.31	235.58	36.84
Evesham, ...	41.76	208.84	858.49	134.24
Fieldsboro, ...	7.83	39.17	161.04	25.18
Florence, ...	75.29	376.52	1,547.80	242.02
Lumberton, ...	27.45	137.28	564.36	88.24
Mansfield, ...	25.64	128.19	526.98	82.40
Medford, ...	34.64	173.22	712.08	111.34
Mt. Laurel, ...	52.24	261.23	1,073.90	167.92
New Hanover, ...	22.79	113.98	468.57	73.27

BURLINGTON—*Continued.*

District.	*$100,000 Appropriation.*	*$300,000 Fund.*	*Railroad Tax.*	*Surplus Revenue and Reapportioned Balances.*
Northampton, ...	78.04	390.24	1,604.20	250.84
North Hanover, ...	21.66	108.29	445.18	69.61
Palmyra, ...	53.60	268.04	1,101.89	172.29
Pemberton Boro., ...	30.24	151.22	621.63	97.20
Pemberton Twp., ...	36.01	180.06	740.21	115.75
Riverside, ...	65.03	325.18	1,336.75	209.02
Riverton, ...	27.99	139.99	575.46	89.97
Shamong, ...	12.61	63.06	259.25	40.54
Southampton, ...	44.44	222.22	913.50	142.84
Springfield, ...	41.24	206.24	847.83	132.57
Tabernacle, ...	17.12	85.59	351.85	55.02
Washington, ...	37.21	186.10	765.02	119.62
Westhampton, ...	27.75	138.79	570.55	89.21
Willingboro, ...	27.50	137.53	565.36	88.40
Woodland, ...	20.17	100.84	414.54	64.82
Totals, ...	$1,357.65	$6,789.20	$27,909.37	$4,363.96
Helping Teachers and Attendance Officers,	.....	.....	9,409.47	.....
			$37,318.84	

CAMDEN.

Audubon, ...	$132.84	$407.80	$3,521.79	$39.66
Barrington, ...	41.96	128.75	1,110.78	12.51
Berlin, ...	70.75	217.29	1,875.72	21.13
Camden, ...	2,967.41	9,106.02	78,670.80	886.03
Centre, ...	108.31	332.54	2,871.45	32.34
Chesilhurst, ...	6.59	20.09	172.04	1.94
Clementon, ...	100.40	308.20	2,661.88	29.98
Collingswood, ...	335.26	1,028.96	8,888.37	100.14
Delaware, ...	48.38	148.65	1,282.73	14.55
Gloucester City, ...	249.54	765.94	6,615.71	74.61
Gloucester Twp., ...	75.00	230.34	1,988.47	22.50
Haddon, ...	62.08	190.71	1,646.07	18.64
Haddonfield, ...	199.37	612.27	5,288.20	59.56
Haddon Heights, ...	120.67	370.46	3,199.20	36.03
Laurel Springs, ...	22.08	67.92	585.31	6.59
Magnolia, ...	42.54	130.72	1,127.78	12.70
Merchantville, ...	74.85	229.88	1,984.53	22.35
Oaklyn, ...	30.75	94.55	815.36	9.18
Pensauken, ...	198.67	609.82	5,267.06	59.37
Voorhees, ...	40.95	125.84	1,085.69	12.23
Waterford, ...	53.59	164.63	1,420.85	16.00
Winslow, ...	99.97	306.96	2,650.47	29.85
Woodlynne, ...	39.58	121.65	1,049.46	11.82
Totals, ...	$5,121.54	$15,719.99	$135,779.72	$1,529.71
Helping Teachers, ..	.....	.....	5,000.00	.....
			$140,779.72	

CAPE MAY.

District.	$100,000 Appropriation.	$300,000 Fund.	Railroad Tax.	Surplus Revenue and Reapportioned Balances.
Avalon,	$6.82	$11.69	$172.13	$4.24
Cape May City,	155.23	266.34	3,919.32	96.49
Cape May Point,	7.76	13.32	196.02	4.83
Dennis Twp.,	82.86	142.19	2,092.25	51.51
Lower Twp.,	32.61	55.94	823.19	20.27
Middle Twp.,	170.61	292.72	4,307.69	106.05
North Wildwood,	55.47	95.18	1,400.58	34.48
Ocean City,	185.19	317.85	4,676.22	115.12
Sea Isle City,	41.23	70.75	1,041.18	25.63
South Cape May,	.....	.....	.....	.....
Stone Harbor,	7.15	12.28	180.74	4.45
Upper Twp.,	63.59	109.11	1,605.71	39.53
W. Cape May,	52.79	90.58	1,332.99	32.82
Wildwood City,	218.81	375.45	5,524.77	136.01
Wildwood Crest,*	.....	.....	.....	.....
West Wildwood,*	.....	.....	.....	.....
Woodbine,	126.38	216.86	3,191.28	78.57
Totals,	$1,206.50	$2,070.26	$30,464.07	$750.00
Helping Teacher,	.....	.....	2,700.00	.....
			$33,164.07	

*Supports no schools.

CUMBERLAND.

Bridgeton,	$171.92	$1,097.74	$3,772.05	$311.96
Millville,	202.51	1,293.04	4,443.21	367.47
Commercial,	40.67	259.70	892.38	73.80
Deerfield,	83.02	530.10	1,821.55	150.65
Downe,	28.91	184.53	634.11	52.44
Fairfield,	28.26	180.24	619.32	51.22
Greenwich,	27.55	175.85	604.23	49.98
Hopewell,	61.73	394.19	1,354.49	112.03
Landis,	214.17	1,367.48	4,698.98	388.65
Lawrence,	48.44	309.35	1,062.98	87.92
Maurice River,	45.89	293.05	1,006.95	83.28
Stow Creek,	20.25	129.26	444.14	36.73
Totals,	$973.32	$6,214.53	$21,354.39	$1,766.13
Helping Teacher,	.....	.....	5,400.00	.....
			$26,754.39	

ESSEX.

District.	$100,000 Appropriation.	$300,000 Fund.	Railroad Tax.	Surplus Revenue and Reapportioned Balances.
Belleville,	$690.27	$1,916.65	$18,908.38	.....
Bloomfield,	766.06	2,127.10	20,984.55	.....
Caldwell,	186.07	516.66	5,096.97	.....
Caldwell Twp.,	25.14	69.81	688.65	.....
Cedar Grove,	44.02	122.23	1,205.85	.....
E. Orange,	1,646.17	4,570.88	45,093.32	.....
Essex Fells,	17.20	47.75	471.10	.....
Glen Ridge,	167.70	465.65	4,593.81	.....
Irvington,	903.15	2,507.74	24,739.71	.....
Livingston,	39.40	109.41	1,079.33	.....
Milburn,	156.61	434.86	4,290.04	.....
Montclair,	1,045.74	2,903.69	28,645.89	.....
Newark,	15,078.15	41,867.05	413,032.65	.....
N. Caldwell,	9.97	27.68	273.01	.....
Nutley,	461.92	1,282.60	12,653.27	.....
Orange,	1,150.87	3,195.59	31,525.61	.....
Roseland,	27.09	75.21	742.00	.....
S. Orange,	460.77	1,279.40	12,621.68	.....
Verona,	99.26	275.61	2,718.99	.....
W. Orange,	556.40	1,544.93	15,241.26	.....
Totals,	$23,531.96	$65,340.50	$644,606.07	.....
Helping Teacher,	.....	.....	2,234.90	.....
			$646,840.97	

GLOUCESTER.

Clayton,	$48.53	$184.32	$1,132.80	$71.69
Deptford,	34.66	131.63	809.08	51.20
E. Greenwich,	31.83	120.90	743.07	47.02
Elk,	22.09	83.89	515.60	32.63
Franklin,	60.58	366.70	2,289.71	142.62
Glassboro,	69.82	337.71	2,094.70	131.34
Greenwich,	96.56	230.08	1,378.06	89.48
Harrison,	88.94	265.17	1,610.65	103.13
Logan,	54.93	208.61	1,282.09	81.13
Mantua,	40.22	152.76	938.81	59.41
Monroe,	114.54	434.99	2,673.44	169.18
National Park,	20.81	79.04	485.78	30.74
Paulsboro,	78.63	298.63	1,835.41	116.15
Pitman,	74.35	282.37	1,735.42	109.82
South Harrison,	24.51	93.07	572.17	36.20
Swedesboro,	71.62	271.96	1,671.46	105.77
Washington,	34.50	131.02	805.24	50.96
Wenonah,	20.43	77.58	476.81	30.17
West Deptford,	38.87	147.63	907.35	57.42
Westville,	42.48	161.34	991.59	62.75
Woodbury,	142.47	541.04	3,325.26	210.43
Woodbury Heights,	15.07	57.23	351.71	22.26
Totals,	$1,226.44	$4,657.68	$28,626.21	$1,811.50
Helping Teachers,	.....	.....	5,085.78	.....
			$33,711.99	

HUDSON.

District.	$100,000 Appropriation.	$300,000 Fund.	Railroad Tax.	Surplus Revenue and Reapportioned Balances.
Bayonne,	$3,180.59	$7,863.67	$87,427.39	.....
E. Newark,	86.25	213.23	2,370.72	.....
Guttenburg,	293.40	725.41	8,064.97	.....
Harrison,	435.74	1,077.31	11,977.45	.....
Hoboken,	2,299.04	5,684.14	63,195.64	.....
Jersey City,	9,813.48	24,262.77	269,750.64	.....
Kearny,	1,018.44	2,518.00	27,994.79	.....
North Bergen,	1,022.97	2,529.17	28,119.06	.....
Secaucus,	173.93	430.02	4,780.86	.....
Town of Union,	907.97	2,244.86	24,958.04	.....
Weehawken,	401.26	992.07	11,029.72	.....
West Hoboken,	1,516.14	3,748.50	41,675.34	.....
W. New York,	1,275.87	3,154.44	35,070.71	.....
Totals,	$22,425.08	$55,443.59	$616,415.33	.....

HUNTERDON.

Alexandria,	$28.38	$113.97	$581.55	.....
Bethlehem,	16.13	64.80	330.66	.....
Bloomsbury,	12.23	49.17	250.89	.....
Califon,	7.38	29.65	151.34	.....
Clinton, Town of,	15.47	62.17	317.23	.....
Clinton Twp.,	35.29	141.72	723.13	.....
Delaware,	46.90	188.34	961.04	.....
East Amwell,	32.45	130.32	664.95	.....
Flemington,	54.56	219.06	1,117.78	.....
Franklin,	21.56	86.59	441.83	.....
Frenchtown,	16.73	67.21	342.97	.....
Glen Gardner,	6.81	27.38	139.74	.....
Hampton,	22.85	91.77	468.27	.....
High Bridge,	36.86	148.01	755.26	.....
Holland,	16.92	68.00	346.95	.....
Kingwood,	39.24	157.58	804.06	.....
Lambertville,	56.03	224.98	1,147.99	.....
Lebanon,	31.68	127.22	649.14	.....
Milford,	10.74	43.18	220.35	.....
Raritan,	43.11	173.11	883.31	.....
Readington,	77.68	311.88	1,591.37	.....
Stockton,	9.55	38.36	195.75	.....
Tewksbury,	34.85	139.97	714.22	.....
Union,	16.81	67.50	344.46	.....
West Amwell,	24.58	98.73	503.76	.....
Totals,	$714.79	$2,870.67	$14,648.00	.....
Helping Teacher,	.....	.....	5,000.00	.....
			$19,648.00	

MERCER.

District.	$100,000 Appropriation.	$300,000 Fund.	Railroad Tax.	Surplus Revenue and Reapportioned Balances.
E. Windsor,	$375.38	$131.38	$3,611.32	$90.00
Ewing,	257.30	90.05	2,475.39	.....
Hamilton,	1,409.11	493.18	13,556.32	.....
Hopewell,	575.11	201.28	5,532.86	.....
Lawrence,	365.15	127.80	3,512.88	.....
Princeton Boro.,	449.70	157.39	4,326.36	.....
Princeton Twp.,	89.11	31.19	857.25	.....
Washington,	84.93	29.73	817.10	124.62
West Windsor,	131.17	45.91	1,261.93	156.00
Trenton,	9,209.43	3,223.23	88,599.43	.....
Totals,	$12,946.39	$4,531.14	$124,550.84	$370.62

MIDDLESEX.

Cranbury,	$23.77	$99.68	$653.37	.....
Dunellen,	84.50	354.38	2,322.76	.....
E. Brunswick,	57.00	239.05	1,566.85	.....
Helmetta,	21.26	89.18	584.51	.....
Highland Park,	102.73	430.84	2,823.95	.....
Jamesburg,	82.44	345.72	2,265.98	.....
Madison,	36.06	151.24	991.31	.....
Metuchen,	91.53	383.78	2,515.53	.....
Middlesex,	59.41	249.17	1,633.17	.....
Milltown,	69.23	290.39	1,903.33	.....
Monroe,	30.66	128.58	842.80	.....
New Brunswick,	680.09	2,852.12	18,694.15	.....
Perth Amboy,	1,051.72	4,410.59	28,909.12	.....
Piscataway,	112.13	470.23	3,082.12	.....
Plainsboro,	14.29	59.92	392.75	.....
Raritan,	118.62	497.47	3,260.65	.....
Roosevelt,	247.45	1,037.70	6,801.59	.....
Sayreville,	60.44	253.48	1,661.45	.....
South Amboy,	95.65	401.15	2,629.30	.....
South Brunswick,	64.03	268.51	1,759.91	.....
South River,	158.51	664.77	4,357.22	.....
Spotswood,	18.97	79.58	521.59	.....
Woodbridge,	363.49	1,524.40	9,991.61	.....
North Brunswick,	16,04	67.26	440.84	.....
Totals,	$3,660.02	$15,349.19	$100,605.86	.....

MONMOUTH.

Allenhurst,*	.....	.....	.....	.....
Asbury Park,	$486.89	$1,400.29	$11,714.17	$261.54
Atlantic,	27.30	78.50	656.69	14.66
Atlantic Highlands,	77.01	221.47	1,852.72	41.37
Avon,	21.88	62.92	526.33	11.75
Belmar,	67.46	194.02	1,623.10	36.24
Bradley Beach,	70.44	202.58	1,694.65	37.84
Brielle,	10.65	30.63	256.23	5.72
Deal,*	.....	.....	.....	.....

MONMOUTH—*Continued.*

District.	$100,000 Appropriation.	$300,000 Fund.	Railroad Tax.	Surplus Revenue and Reapportioned Balances.
Eatontown,	45.14	129.81	1,085.92	24.25
Fairhaven,	37.23	107.08	895.75	20.00
Farmingdale,	21.97	63.18	528.54	11.80
Freehold Boro.,	200.26	575.93	4,817.93	107.57
Freehold Twp.,	42.68	122.75	1,026.87	22.93
Highland,	54.03	155.38	1,299.84	29.02
Holmdel,	35.52	102.16	854.59	19.08
Howell,	68.47	196.92	1,647.33	36.78
Keansburg,	40.65	116.91	978.06	21.84
Keyport,	161.26	463.77	3,879.70	86.62
Long Branch,	585.68	1,684.40	14,090.94	314.61
Manalapan,	67.40	193.83	1,621.50	36.20
Manasquan,	94.89	272.90	2,282.95	50.97
Marlboro,	51.73	148.77	1,244.54	27.79
Matawan,	127.99	368.09	3,079.24	68.75
Middleton,	206.74	594.57	4,973.95	111.05
Millstone,	36.93	106.20	888.44	19.84
Monmouth Beach,	13.27	38.17	319.32	7.13
Neptune City,	20.57	59.17	494.97	11.05
Neptune Twp.,	267.41	769.05	6,433.58	143.64
Oceanport,	13.12	37.72	315.56	7.05
Ocean Twp.,	37.93	109.07	912.47	20.37
Raritan,	55.86	160.64	1.343.84	30.00
Red Bank,	352.69	1,014.35	8,485.59	189.46
Rumson,	66.68	191.80	1,604.48	35.82
Sea Bright,	30.09	86.53	723.89	16.16
Sea Girt,*	.....	.....	.....	.....
Shrewsbury,	59.81	172.01	1,439.03	32.13
Spring Lake,	34.71	99.83	835.15	18.65
Upper Freehold,	76.39	219.70	1,837.91	41.03
Wall,	110.27	317.13	2,653.00	59.24
West Long Branch,	28.65	82.40	689.40	15.39
Totals,	$3,807.65	$10,950.63	$91,608.17	$2,045.34
Helping Teachers and other County Officers,	.....	.....	13,055.59	.....
			$104,663.76	

* Supports no schools.

MORRIS.

Boonton Town,	$103.12	$408.74	$2,690.64	$192.02
Dover,	184.14	729.86	4,804.48	342.88
Morristown,	178.45	707.31	4,656.02	332.28
Butler,	63.47	251.55	1,655.89	118.18
Chatham Boro.,	52.14	206.68	1,360.49	97.09
Florham Park,	15.56	61.68	406.04	28.98
Madison,	94.51	374.59	2,465.84	175.98
Mendham Boro.,	29.38	116.46	766.64	54.71
Mt. Arlington,	9.14	36.21	238.34	17.01
Netcong,	48.74	193.21	1,271.80	90.76
Rockaway,	60.38	239.32	1,575.40	112.43
Wharton,	39.01	154.61	1,017.73	72.63
Boonton Twp.,	10.78	42.74	281.35	20.08

MORRIS—*Continued.*

District.	*$100,000 Appropriation.*	*$300,000 Fund.*	*Railroad Tax.*	*Surplus Revenue and Reapportioned Balances.*
Chatham Twp., ...	26.92	106.69	702.32	50.12
Chester, ...	64.54	255.81	1,683.94	120.18
Denville, ...	23.34	92.51	608.97	43.46
Hanover, ...	175.59	695.95	4,581.25	326.95
Jefferson, ...	47.32	187.56	1,234.64	88.11
Mendham Twp., ...	36.15	143.26	943.07	67.30
Montville, ...	66.72	264.45	1,740.84	124.24
Morris Twp., ...	85.22	337.79	2,223.58	158.69
Mt. Olive, ...	35.05	138.91	914.41	65.26
Passaic, ...	87.91	348.45	2,293.77	163.70
Pequannock, ...	72.43	287.07	1,889.68	134.86
Randolph, ...	75.39	298.80	1,966.91	140.37
Rockaway, ...	94.28	373.72	2,460.09	175.57
Roxbury, ...	93.51	370.63	2,439.79	174.12
Washington, ...	60.17	238.49	1,569.91	112.04
Totals, ...	$1,933.36	$7,663.05	$50,443.83	$3,600.00
Helping Teacher, ...	.....	.....	2,700.00	.....
			$53,143.82	

OCEAN.

Barnegat City, ...	$3.34	$9.96	$57.47	$4.06
Bay Head, ...	10.50	31.26	205.79	12.76
Beach Haven, ...	20.54	61.17	377.09	24.97
Beachwood, ...	4.47	13.31	63.43	5.43
Berkeley, ...	35.49	105.69	579.21	43.15
Brick, ...	37.83	112.64	917.11	45.99
Dover, ...	116.25	346.12	2,325.34	141.31
Eagleswood, ...	10.59	31.53	201.41	12.87
Harvey Cedars, ...	1.20	3.56	16.98	1.45
Island Heights, ...	11.50	34.25	207.61	13.98
Jackson, ...	49.71	148.00	933.03	60.42
Lacey, ...	21.28	63.37	390.86	25.87
Lakewood, ...	153.64	457.42	3,618.66	186.74
Lavallette, ...	9.27	27.59	166.68	11.26
Little Egg Harbor, ..	20.03	59.64	374.99	24.35
Long Beach, ...	8.03	23.92	119.40	9.77
Manchester, ...	35.44	105.51	697.42	43.08
Mantoloking,*	.....	.....	.....	.....
Ocean, ...	9.97	29.68	182.21	12.12
Ocean Gate, ...	1.92	5.72	27.28	2.34
Plumsted, ...	30.61	91.15	655.32	37.21
Point Pleasant, ...	14.45	43.02	602.08	17.56
Pt. Pleasant Beach,	34.31	102.17	486.92	41.71
Seaside Heights, ...	8.08	24.07	149.27	9.82
Seaside Park, ...	10.96	32.65	198.98	13.33
Stafford, ...	29.74	88.54	584.00	36.15
Surf City, ...	4.43	13.19	62.85	5.38
Tuckerton, ...	28.53	84.96	735.17	34.68
Union, ...	21.67	64.53	506.64	26.34
Totals, ...	$743.78	$2,214.62	$15,443.20	$904.10
Helping Teachers, ..	.....	.....	5,001.51	.....
			$20,444.71	

PASSAIC.

District.	$100,000 Appropriation.	$300,000 Fund.	Railroad Tax.	Surplus Revenue and Reapportioned Balances.
Bloomingdale, ...	$61.80	$216.58	$1,675.74	$9.98
Clifton, ...	852.21	2,986.42	23,107.21	137.72
Haledon, ...	86.96	304.76	2,358.10	14.05
Hawthorne, ...	131.57	461.07	3,567.50	21.26
Little Falls, ...	106.33	372.64	2,883.30	17.18
North Haledon, ...	26.30	91.82	710.47	4.23
Passaic, ...	1,831.71	6,418.91	49,665.83	295.99
Paterson, ...	3,621.48	12,690.80	98,194.26	585.21
Pompton Lakes, ...	57.36	201.15	1,555.43	9.27
Prospect Park, ...	97.63	342.14	2,647.28	15.77
Ringwood, ...	34.03	119.26	922.83	5.50
Totowa Boro., ...	50.31	176.32	1,364.28	8.13
Wanaque, ...	113.85	398.99	3,087.19	18.39
Wayne, ...	63.30	221.83	1,716.46	10.22
W. Paterson, ...	51.71	181.24	1,402.33	8.35
W. Milford, ...	43.63	152.92	1,183.26	7.13
Totals, ...	$7,230.18	$25,336.85	$196,041.47	$1,168.38
Helping Teacher, ...	.....	.....	2,700.00	.....
			$198,741.47	

SALEM.

Alloway, ...	$63.33	$244.16	$1,558.17	$142.09
Elmer, ...	30.95	119.31	761.40	69.43
Elsinboro, ...	9.69	37.32	238.17	21.72
L'r Alloways Creek, .	44.38	171.09	1,091.87	99.57
Lower Penns Neck, .	43.43	167.43	1,068.53	97.44
Mannington, ...	31.23	120.37	768.19	70.05
Oldmans, ...	36.44	140.49	896.57	81.76
Penns Grove, ...	89.26	344.10	2,195.99	200.25
Pilesgrove, ...	112.78	434.79	2,774.83	253.03
Pittsgrove, ...	73.76	284.35	1,814.68	165.48
Quinton, ...	26.83	103.43	660.05	60.19
Salem, ...	158.07	609.40	3,889.05	354.65
Upper Penns Neck, .	137.17	528.80	3,374.67	307.74
Upper Pittsgrove, ..	78.47	302.54	1,930.72	176.06
Totals, ...	$935.70	$3,607.58	$23,022.89	$2,099.46
Helping Teacher, ...	.....	.....	2,700.00	.....
			$25,722.89	

SOMERSET.

District.	$100,000 Appropriation.	$300,000 Fund.	Railroad Tax.	Surplus Revenue and Reapportioned Balances.
Bedminster, ...	$29.67	$108.92	$688.08	$67.54
Bernards, ...	127.20	467.10	2,951.22	289.65
Bound Brook, ...	236.80	869.55	5,494.04	539.10
Branchburg, ...	21.69	79.67	503.34	49.41
Bridgewater, ...	138.79	509.65	3,220.06	316.04
E. Millstone, ...	10.26	37.67	237.95	23.36
Franklin, ...	32.61	119.77	756.77	74.28
Hillsborough, ...	120.31	441.83	2,791.53	273.98
Millstone, ...	3.98	14.62	92.33	9.07
Montgomery, ...	21.26	78.10	493.41	48.44
No. Plainfield Boro.,	186.81	686.03	4,334.45	425.42
No. Plainfield Twp.,	21.21	77.89	492.05	48.30
Peapack-Gladstone, .	36.26	133.17	841.41	82.58
Rocky Hill, ...	10.12	37.16	234.76	23.05
Somerville, ...	193.82	711.75	4,496.99	441.37
So. Bound Brook,...	42.72	156.89	991.35	97.30
Warren, ...	26.43	97.06	613.25	60.20
Totals, ...	$1,259.94	$4,626.83	$29,232.97	$2,869.09
Helping teacher, ...	.....	.....	5,400.00	.....
			$34,632.97	

SUSSEX.

Andover Twp., ...	$20.34	$62.16	$459.34	$56.78
Andover Boro., ...	7.98	24.39	119.41	22.27
Branchville, ...	22.69	69.31	523.66	63.31
Franklin, ...	82.65	252.47	2,171.81	230.62
Hamburg, ...	32.88	100.44	803.79	91.75
Hopatcong, ...	10.09	30.83	177.40	28.16
Ogdensburg, ...	21.55	65.85	492.57	60.16
Stanhope, ...	16.26	49.67	346.96	45.38
Sussex, ...	30.37	92.76	734.72	84.74
Byram, ...	15.53	47.45	326.98	43.35
Frankford, ...	29.89	91.29	721.49	83.39
Fredon, ...	21.97	67.11	503.90	61.30
Green, ...	30.58	93.42	740.69	85.36
Hampton, ...	38.17	116.60	949.22	106.51
Hardyston, ...	38.09	116.36	1,047.08	106.30
Lafayette, ...	20.66	63.10	567.84	57.63
Montague, ...	12.16	37.16	334.38	33.95
Newton, ...	85.65	261.63	2,354.29	239.00
Sandyston, ...	34.38	105.03	945.11	95.94
Sparta, ...	31.72	96.91	872.04	88.53
Stillwater, ...	36.94	112.83	1,015.28	103.07
Vernon, ...	76.92	234.95	2,114.20	214.62
Walpack, ...	9.92	30.31	272.71	27.68
Wantage, ...	104.49	310.22	1,971.68	291.54
Totals, ...	$831.88	$2,541.25	$20,566.55	$2,321.34
Helping teacher, ...	.....	.....	2,300.00	.....
			$22.866.55	

UNION.

District.	$100,000 Appropriation.	$300,000 Fund.	Railroad Tax.	Surplus Revenue and Reapportioned Balances.
Clark,	$35.64	$99.31	$968.11	.....
Cranford,	248.69	693.08	6,756.05	.....
Elizabeth,	2,687.73	7,490.36	73.014.77	.....
Garwood,	89.84	250.36	2,440.46	.....
Hillside,	207.67	578.75	5.641.56	.....
Kenilworth,	63.33	176.50	1,720.51	.....
Linden,	443.02	1,234.63	12,034.97	.....
Mountainside,	14.79	41.23	401.90	.....
New Province Boro.,	55.53	154.77	1,508.66	.....
New Province Twp.,	45.90	127.92	1,246.94	.....
Plainfield,	992.46	2,765.86	26,961.17	.....
Rahway,	394.16	1,098.47	10,707.68	.....
Roselle,	250.90	699.23	6,815.98	.....
Roselle Park,	241.08	671.86	6,549.18	.....
Scotch Plains,	116.86	325.67	3,174.56	.....
Springfield,	65.67	183.00	1,783.87	.....
Summit,	327.96	913.99	8,909.38	.....
Union,	184.30	513.62	5,006.57	.....
Westfield,	370.91	1,033.69	10,076.26	.....
Totals,	$6,836.44	$19,052.30	$185,718.58	.....
Helping teacher,	.....	.....	2,200.00	.....
			$187,918.58	

WARREN.

Allamuchy,	$30.00	$127.00	$751.20	.....
Alpha,	33.77	142.93	845.46	.....
Belvidere,	41.28	174.72	1,033.48	.....
Blairstown,	57.74	244.37	1,445.50	.....
Franklin,	56.42	238.76	1,412.34	.....
Frelinghuysen,	34.45	145.79	862.42	.....
Greenwich,	24.26	102.69	607.40	.....
Hackettstown,	70.02	296.35	1,752.97	.....
Hardwick,	13.84	58.58	346.54	.....
Harmony,	38.16	161.49	955.27	.....
Hope,	30.74	130.10	769.57	.....
Independence,	29.39	124.37	735.69	.....
Knowlton,	38.53	163.07	964.60	.....
Lopatcong,	36.34	153.80	909.80	.....
Mansfield,	38.94	164.81	974.86	.....
Oxford,	33.90	143.48	848.71	.....
Pahaquarry,	6.64	28.11	166.26	.....
Phillipsburg,	231.34	979.13	5,791.77	.....
Pohatcong,	47.90	202.71	1,199.09	.....
Washington Boro.,	60.52	256.16	1,515.24	.....
Washington Twp.,	25.27	106.96	632.66	.....
White,	39.92	168.93	999.28	.....
Totals,	$1,019.37	$4,314.31	$25,520.11	.....
Helping teacher,	.....	.....	2,500.00	.....
			$28,020.11	

Table IV.

AMOUNT PER PUPIL RECEIVED FROM STATE AND AMOUNT PER PUPIL RAISED BY LOCAL TAXES FOR 1921-22.

A study is presented here of the amount per pupil each school district is to receive from the State in the county superintendents' apportionments and the amount of local school tax per pupil ordered raised for the school year 1921-22. The figures representing the receipts from the State are the total of the apportionments by county superintendents from the State school tax, the $100,000 apportionment to reduce the school tax, the $300,000 derived from the school fund, the railroad tax and any re-apportioned balances or surplus revenue. They do not include State aid for manual training, evening schools for foreign born residents or vocational schools.

The figures for the number of pupils give the number for whose education each district pays and not the enrollment of the district. Thus pupils sent to a school in another district are credited to their home district, which pays their tuition, rather than to the place where they are enrolled. The number of pupils in the school year 1920-21 were used. Therefore, in using these figures it is necessary to remember that the amount actually received from the State and from local taxes per pupil in 1921-22 will vary from the figures here given according to the increase or decrease in the number of pupils over 1920-21. In the great majority of cases there will in all probability be an increase, which will mean that the amount per pupil actually received from the State and from local taxes for the school year 1921-22 will be less. In Salem County this condition is reversed in a number of districts due to the fact the enrollment is less this year than it was in 1920-21. With the exception of Salem County it is believed the figures may be used as a satisfactory basis for making comparisons of the amounts received from the State and by local taxation in the various sections of the State.

The amounts raised by local taxation include money raised for payment of school bonds and interest on school bonds.

The figures have been compiled with the aid of the Federated Boards of Education of the State.

ATLANTIC.

District.	Pupils in District.	State Apportionment.	State Apportionment per Pupil.	Local Tax.	Local Tax per Pupil.
Absecon,	224	$5,080.03	$22.68	$9,452.18	$42.20
Atlantic City,	10,067	262,096.32	26.04	760,471.14	75.54
Egg Harbor City,	579	15,102.72	26.08	17,679.00	30.53
Margate City,	61	1,418.53	23.25	6,602.70	108.24
Northfield,	230	5,266.05	22.90	12,521.65	54.44
Pleasantville,	1,595	40,941.52	25.67	48,761.30	30.57
Port Republic,	86	3,109.70	36.16	2,647.00	30.78
Somers Point,	183	5,199.01	28.41	11,871.70	64.87
Ventnor City,	656	16,594.62	25.30	76,015.00	115.88
Folsom,	61	1,867.15	30.61	2,400.00	39.34
Hammonton,	1,822	47,865.64	26.27	55,334.98	30.37
Linwood,	147	3,578.48	24.34	6,700.00	45.58
Longport,	12	314.15	26.18	300.00	25.00
Buena Vista Twp.,	1,200	35,232.12	29.36	47,812.65	39.84
Egg Harbor Twp.,	439	13,412.38	30.55	20,725.00	47.21
Galloway,	455	12,842.76	28.23	10,000.00	21.98
Hamilton,	631	19,430.52	30.79	30,854.00	48.90
Mullica,	230	7,145.22	31.07	7,659.50	33.30
Weymouth,	223	5,912.29	26.51	10,600.00	47.53
Helping Teacher,	.....	2,700.00	.....	.....	.....
Totals,	18,901	$505,109.71	$26,72	$1,138,407.80	$60.23

BERGEN.

Allendale,	216	$3,657.85	$16.93	$10,783.78	$49.92
Alpine,	63	1,562.01	24.79	4,500.00	71.43
Bergenfield,	1,002	13,217.02	13.19	56,700.00	56.59
Bogota,	963	12,882.41	13.38	76,390.32	79.33
Carlstadt,	906	12,867.71	14.20	30.407.62	33.56
Cliffside Park,	1,540	24,865.51	16.15	131,494.17	85.39
Closter,	448	7,326.45	16.35	31,778.32	70.93
Cresskill,	236	3,945.25	16.72	16,186.31	68.59
Delford,	259	6,066.97	23.42	26,300.00	101.54
Demarest,	151	2,723.42	18.04	11,787.50	78.06
Dumont,	724	12,192.35	16.84	55,280.06	76.35
E. Paterson,	572	7,321.51	12.80	31,275.00	54.68
E. Rutherford,	1,297	19,750.81	15.23	73,305.06	56.52
Edgewater,	767	13,666.26	17.82	106,793.55	139.24
Emerson,	210	2,985.48	14.22	14,414.70	68.64
Englewood City,	2,362	42,633.23	18.05	238,688.16	101.05
Englewood Cliffs,	81	1,474.77	18.21	14,538.75	179.49
Fairview,	1,465	18,494.11	12.62	92,369.44	63.05
Fort Lee,	1,135	18,007.32	15.87	118,181.74	104.12
Franklin,	422	9,161.30	21.71	27,150.00	64.34
Garfield,	5,190	68,003.49	13.11	198,140.00	38.18
Glen Rock,	482	7,463.45	15.48	37,225.00	77.23
Harrington Park,	139	2,975.95	21.41	9,732.06	70.01
Hasbrouck Heights,	727	11,780.55	16.20	69,338.52	95.38
Haworth,	137	2,108.84	15.39	11,200.00	81.75
Hillsdale,	444	6,366.09	14.34	25,537.50	57.52
Hohokus Bor.,	142	2,417.37	17.02	11,950.00	84.15
Hohokus Twp.,	452	7,787.65	17.23	32,253.73	71.36

BERGEN—*Continued.*

District.	Pupils in District.	State Apportionment.	State Apportionment per Pupil.	Local Tax.	Local Tax per Pupil.
Leonia,	722	15,971.72	22.12	75,561.65	104.60
Little Ferry,	679	9,561.14	14.08	36,003.91	53.02
Lodi Bor.,	2,336	33,211.48	14.22	151,539.00	64.87
Lodi Twp.,	251	2,343.37	9.34	10,432.77	41.56
Lyndhurst,	2,690	37,812.64	14.06	149,062.00	55.41
Maywood,	350	4,973.91	14.21	24,091.60	68.83
Midland Park,	521	9,752.72	18.72	31,612.50	60.68
Midland Twp.,	396	4,929.24	12.45	26,500.00	66.92
Montvale,	164	2,401.00	14.64	12,703.17	77.46
Moonachie,	326	3,031.35	9.30	12,000.00	36.81
New Barbadoes,	3,914	74,579.57	19.05	391,453.69	100.01
N. Arlington,	464	5,102.19	11.00	28,759.00	61.98
Northvale,	219	2,362.61	10.79	8,580.11	39.18
Norwood,	234	3,597.89	15.38	16,375.00	69.98
Oakland,	125	2,456.29	19.65	9,570.00	76.56
Old Tappan,	100	1,598.53	15.99	6,000.00	60.00
Overpeck Twp.,	1,837	28,551.97	15.54	176,912.19	96.30
Palisades Park,	782	10,195.51	13.04	42,430.76	54.25
Palisades Twp.,	409	7,761.41	18.98	26,250.00	64.18
Park Ridge,	427	8,390.93	19.65	17,385.58	40.72
Ramsey,	498	8,384.74	16.84	34,512.34	69.30
Ridgefield,	381	5,867.23	15.40	28,275.00	74.21
Ridgewood,	1,937	39,137.03	20.20	229,678.50	118.57
Riverside,	252	5,635.78	22.36	42,548.99	168.84
Rivervale,	99	1,517.15	15.32	8,000.00	80.80
Rutherford,	1,916	32,715.90	17.08	168,726.50	88.06
Saddle River Bor.,	80	1,291.55	16.14	4,875.00	60.94
Saddle River Twp.,	608	7,214.37	11.86	42,150.14	69.33
Teaneck,	1,129	18,897.66	16.74	117,000.00	103.63
Tenafly,	663	9,715.01	14.65	78,098.48	117.80
Teterboro,	4	20.00	5.00	.....	.....
Upper Saddle River,	74	1,764.01	23.84	3,000.00	40.54
Waldwick,	267	4,575.95	17.13	15,101.21	56.56
Wallington,	1,364	15,921.95	11.67	46,479.94	34.08
Washington,	42	422.67	10.06	2,000.00	47,62
Westwood,	565	10,565.60	18.70	47,961.56	84.89
Woodcliff Lake,	134	1,870.68	13.96	9,202.00	68.67
Wood Ridge,	550	8,341.34	15.17	34,857.22	63.38
Helping Teachers,	.....	10,500.00	.....	.....	.....
Totals,	50,041	$796,679.22	$15.92	$3,729,391.10	$74.53

BURLINGTON.

Beverly City,	509	$4,093.58	$8.04	$21,635.00	$42.47
Bordentown City,	672	5,260.38	7.83	25,000.00	37.20
Burlington City,	1,691	10,959.41	6.48	71,146.78	42.07
Fieldsboro,	117	1,002.75	8.57	7,760.72	66.33
Pemberton,	225	3,870.79	17.20	14,792.50	65.74
Riverton,	417	3,583.32	8.59	27,790.00	66.64
Bass River,	156	2,465.88	15.81	10,500.00	67.31
Beverly Twp.,	557	7,292.48	13.09	34,900.00	62.68

BURLINGTON—*Continued.*

District.	Pupils in District.	State Apportionment.	State Apportionment per Pupil.	Local Tax.	Local Tax per Pupil.
Bordentown Twp., ..	121	1,265.70	10.46	.....	.....
Burlington Twp., ...	355	4,972.94	14.01	21.629.40	60.93
Chester, ...	1,673	16,533.48	9.88	126,546.00	75.64
Chesterfield, ...	238	3,620.18	15.21	11,078.68	46.54
Cinnaminson, ...	375	6,484.88	17.29	24,000.00	64.00
Delran, ...	363	3,350.64	9.23	22,876.55	63.02
Eastampton, ...	89	1,466.94	16.48	3,500.00	39.33
Evesham, ...	334	5,345.72	16.01	22,057.50	66.04
Florence, ...	1,624	9,637.94	5.93	78,781.58	48.51
Lumberton, ...	362	3,514.16	9.71	14,330.00	39.59
Mansfield	341	3,281.46	9.62	21,801.00	63.93
Medford, ...	378	4,434.02	11.73	14,000.00	37.04
Mt. Laurel, ...	459	6,687.02	14.57	29,662.50	64.62
New Hanover, ...	214	2,917.72	13.63	10,000.00	46.73
Northampton, ...	1,145	9,989.16	8.72	68,127.00	59.50
North Hanover, ...	135	2,772.09	20.53	9,900.00	73.33
Palmyra, ...	869	6,861.31	7.90	33,161.32	38.16
Pemberton Twp., ...	272	4,609.21	16.95	15,985.00	58.77
Riverside, ...	1,099	8,323.76	7.57	59,478.99	54.12
Shamong, ...	94	1,614.31	17.17	3,623.50	38.55
Southampton, ...	307	5,688.26	18.52	10,962.50	35.71
Springfield, ...	282	5,279.33	18.72	20,336.30	72.11
Tabernacle, ...	93	2,190.94	23.56	3,500.00	37.63
Washington, ...	135	4,763.70	35.29	14,375.00	106.48
Westampton, ...	128	3,552.74	27.76	8,600.00	67.19
Willingboro, ...	172	3,520.41	20.47	9,025.00	52.47
Woodland, ...	127	2,581.28	20.33	2,750.00	21.65
Helping Teachers, ..	....	9,409.47	.....	.....	.....
Totals, ...	16,128	$183,197.36	$11.36	$882,612.82	$54.73

CAMDEN.

Audubon, ...	994	$18,445.09	$18.56	$71,703.02	$72.20
Barrington, ...	330	5,027.45	15.23	13,078.75	39.63
Berlin, ...	585	9,358.57	16.00	21,285.00	36.38
Camden, ...	19,825	335,642.02	16.93	1,103,157.88	55.64
Centre, ...	1,170	17,668.98	15.10	53.357.03	45.60
Chesilhurst, ...	51	677.32	13.28	1,000.00	19.61
Clementon, ...	887	13,422.29	15.13	41,329.42	46.59
Collingswood, ...	1,706	40,422.84	23.69	106,723.92	62.56
Delaware, ...	581	9,802.51	16.87	20,175.00	34.72
Gloucester City, ...	1,635	26,912.13	16.46	66,045.00	40.39
Gloucester Twp., ...	660	10,719.10	16.24	27,096.07	41.05
Haddon, ...	614	8,517.83	13.87	25,136.96	40.94
Haddonfield, ...	1,104	25,526.68	23.12	90,420.11	81.90
Haddon Heights, ...	601	16,038.75	26.69	46,656.27	77.63
Laurel Springs, ...	187	3,826.57	20.46	14,005.00	74.89
Magnolia, ...	335	6,089.58	18.18	14,275.00	42.61
Merchantville, ...	465	9,329.30	19.87	27,637.85	59.44
Oaklyn, ...	239	4,147.09	17.35	15,000.00	62.76
Pensauken, ...	1,525	26,933.22	17.66	82,448.08	54.06

CAMDEN—*Continued.*

District.	*Pupils in District.*	*State Apportionment.*	*State Apportionment per Pupil.*	*Local Tax.*	*Local Tax per Pupil.*
Voorhees, ...	353	7,086.30	20.07	15,000.00	42.49
Waterford, ...	494	10,148.52	20.54	13,725.35	27.78
Winslow, ...	1,027	14,656.45	14.27	37,087.00	36.11
Woodlynne, ...	303	4,680.97	15.45	15,000.32	49.51
Helping Teachers, ...	....	5,000.00	.....	.....	.....
Totals, ...	35,671	$629,989.56	$17.66	$1,921,403.03	$53.86

CAPE MAY.

Avalon, ...	48	$1,685.58	$35.12	$3,300.00	$68.75
Cape May, ...	483	16,031.75	33.20	29,892.50	62.28
Cape May Point, ...	24	885.46	36.88	1,200.00	50.00
Dennis Twp., ...	430	11,650.53	27.09	19,701.75	45.82
Lower Twp., ...	229	7,630.14	33.31	6,575.00	28.71
Middle Twp., ...	652	24,612.38	37.75	37,492.30	57.50
North Wildwood, ...	304	5,973.04	19.65	10,600.00	34.87
Ocean City, ...	734	18,677.21	25.45	49,959.06	68.06
Sea Isle City, ...	207	3,989.17	19.27	16,825.05	81.28
South Cape May, ...	....	5.00	.....	.....	.....
Stone Harbor, ...	50	971.73	19.43	5,475.00	109.50
Upper Twp., ...	280	7,277.91	25.99	10,674,37	38.12
West Cape May, ...	231	4,411.87	19.10	9,735.00	42.14
West Wildwood, ...	5	25.00	5.00	.....	.....
Wildwood, ...	921	21,741.02	23.61	61,955.00	67.27
Wildwood Crest, ...	62	500.00	8.07	3,600.00	58.06
Woodbine, ...	492	13,659.75	27.76	7,000.00	14.23
Helping Teacher, ...	....	2,700.00	.....	.....	.....
Totals, ...	5,152	$142,427.54	$27.65	$273,985.03	53.18

CUMBERLAND.

Bridgeton, ...	2,773	$22,767.43	$8.21	$134,185.59	$48.39
Millville, ...	3,019	26,818.32	8.88	138,799.03	45.98
Commercial, ...	486	5,386.23	11.08	25,325.00	52.11
Deerfield.	1,099	10,994.55	10.00	35,500.00	32.30
Downe, ...	295	3,827.36	12.97	22,180.58	75.19
Fairfield, ...	340	3,738.21	10.99	11,500.00	33.82
Greenwich, ...	249	3,647.15	14.65	12,982.14	52.14
Hopewell, ...	411	8,175.51	19.89	26,180.00	63.70
Landis, ...	3,727	28,362.32	7.61	169,323.52	45.43
Lawrence, ...	379	6,415.98	16.93	18,475.00	48.75
Maurice River, ...	407	6,077.78	14.93	16,000.00	39.31
Stow Creek, ...	198	2,680.78	13.53	6,000.00	30.30
Helping Teachers, ..	.....	5,400.00	.....	.....	.....
Totals, ...	13,383	$134,291.62	$10.03	$616,450.86	$46.06

ESSEX.

District.	Pupils in District.	State Apportionment.	State Apportionment per Pupil.	Local Tax.	Local Tax per Pupil.
Belleville,	3,696	$80,474.47	$21.77	$181,901.09	$49.22
Bloomfield,	4,275	101,924.44	23.84	306,835.54	71.77
Caldwell Boro.,	1,025	24,970.09	24.36	73,137.19	71.35
Caldwell Twp.,	193	4,299.77	22.28	6,500.00	33.68
Cedar Grove,	305	8,390.51	27.51	26,329.96	86.32
East Orange,	8,902	206,378.71	23.18	628,709.73	70.63
Essex Fells,	154	2,853.74	18.53	14,624.25	94.96
Glen Ridge,	990	26,289.82	26.56	135,991.83	137.37
Irvington,	4,797	110,854.38	23.11	339,623.10	70.80
Livingston,	246	8,756.27	35.59	25,863.26	105.14
Millburn,	910	24,163.50	26.55	115,717.50	127.16
Montclair,	5,691	147,547.82	25.93	712,457.31	125.19
Newark,	78,776	1,731,913.15	21.99	5,633,111.95	71.51
North Caldwell,	111	1,923.07	17.32	5,726.00	51.59
Nutley,	2,705	59,178.43	21.88	226,602.66	83.77
Orange,	6,059	132,295.37	21.83	362,957.00	59.90
Roseland,	192	4,768.76	24.84	10,557.18	54.99
South Orange,	2,588	60,456.62	23.36	263,733.72	101.91
Verona,	598	12,814.98	21.43	53,154.67	88.89
West Orange,	3,130	73,540.14	23.50	262,519.75	83.87
Essex County Vocational School Continuation Classes,	.....	902.96	.....	.....	.....
Helping Teacher,	.....	2,234.90	.....	.....	.....
Totals,	125,343	$2,826,931.90	22.55	$9,386,053.69	$74.88

GLOUCESTER.

Clayton,	400	$6,019.55	$15.05	$21,450.00	$53.63
Deptford,	525	4,299.24	8.19	25,315.00	48.22
East Greenwich,	309	3,948.55	12.78	17,000.00	55.02
Elk,	213	2,739.83	12.86	9,000.00	42.25
Franklin,	939	11,976.05	12.75	44,523.32	47.42
Glassboro,	823	11,029.40	13.40	49,237.50	59.83
Greenwich,	412	7,514.03	18.24	32,075.00	77.85
Harrison,	410	8,660.33	21.12	21,200.00	51.71
Logan,	351	6,812.87	19.41	16,000.00	45.58
Mantua,	500	4,988.78	9.98	16,472.50	32.95
Monroe,	838	14,206.33	16.95	29,688.28	35.41
National Park,	279	2,581.37	9.25	10,090.52	36.17
Paulsboro,	1,053	9,753.10	9.26	42,232.94	40.11
Pitman,	691	9,221.84	13.35	51,433.83	74.43
So. Harrison,	127	3,040.29	23.94	6,800.00	53.54
Swedesboro,	666	8,881.96	13.34	35,000.00	52.55
Washington,	334	4,279.00	12.81	9,000.00	26.95
Wenonah,	183	2,533.70	13.85	9,050.00	49.45
West Deptford,	483	4,821.50	9.98	26,385.00	54.63
Westville,	518	5,269.17	10.17	21,420.00	41.35
Woodbury,	1,067	17,670.11	16.56	58,133.68	54.48
Woodbury Heights,	116	1,869.01	16.11	8,512.50	73.38
Helping Teacher,	.....	5,085.78	.....	.....	.....
Totals,	11,237	$157,201.79	$13.99	$560,020.07	$49.84

HUDSON.

District.	Pupils in District.	State Apportionment.	State Apportionment per Pupil.	Local Tax.	Local Tax per Pupil.
Bayonne,	14,717	$384,178.12	$26.10	$1,056,748.75	$71.80
East Newark,	480	10,879.41	22.67	15,700.00	32.71
Guttenberg,	1,444	34,339.87	23.78	32,130.00	22.25
Harrison,	2,046	50,383.56	24.63	121,535.00	59.40
Hoboken,	11,079	285,645.22	25.78	716,986.75	64.72
Jersey City,	44,069	1,122,416.89	25.47	2,645,820.27	60.04
Kearny,	4,747	128,154.37	27.00	453,198.08	95.47
North Bergen,	5,335	129,175.04	24.21	381,746.58	71.56
Secaucus,	862	24,906.26	28.89	57,075.42	66.21
Town of Union,	3,954	110,417.89	27.93	290,106.00	73.37
Weehawken,	2,314	56,408.52	24.38	182,721.15	78.96
West Hoboken,	6,734	177,585.33	26.37	337,459.33	50.11
West New York,	6,072	151,130.91	24.89	318,950.00	52.53
Totals,	103,855	$2,665,621.39	$25.67	$6,610,177.33	$63.65

HUNTERDON.

Alexandria,	181	$3,420.68	$18.90	$5,500.00	$30.39
Bethlehem,	186	1,944.88	10.46	3,300.00	17.74
Bloomsbury,	128	1,475.64	11.53	2,600.00	20.31
Califon,	88	890.00	10.11	5,600.00	63.64
Clinton, Town of,	152	1,865.84	12.28	12,500.00	82.24
Clinton Twp.,	389	4,253.52	10.93	20,400.00	52.44
Delaware,	310	5,652.83	18.23	13,500.00	43.55
E. Amwell,	253	3,911.27	15.46	10,000.00	39.53
Flemington,	561	6,574.86	11.72	36,080.00	64.31
Franklin,	229	2,598.89	11.35	6,000.00	26.20
Frenchtown,	165	2,017.32	12.23	6,500.00	39.39
Glen Gardner,	121	821.85	6.79	5,000.00	41.32
Hampton,	209	2,754.33	13.18	10,967.50	52.48
High Bridge,	328	4,442.47	13.54	27,450.77	83.69
Holland,	204	2,040.71	10.00	6,100.00	29.90
Kingwood,	268	4,729.46	17.65	10,000.00	37.31
Lambertville,	773	6,752.56	8.74	31,700.00	41.01
Lebanon,	213	3,818.32	17.93	7,561.64	35.50
Milford,	149	1,295.98	8.69	6,500.00	43.62
Raritan,	485	5,195.61	10.71	30,518.52	62.92
Readington,	541	9,360.70	17.30	54,450.00	100.65
Stockton,	120	1,151.27	9.59	4,100.00	34.17
Tewksbury,	217	4,200.99	19.35	11,051.97	50.93
Union,	202	2,026.06	10.03	8,360.00	41.39
W. Amwell,	145	2,963.13	20.44	4,000.00	27.59
Helping teacher,	.....	5,000.00	.....	.....	.....
Totals,	6,617	$91,159.17	$13.78	$339,740.40	$51.34

MERCER.

District.	Pupils in District.	State Apportionment.	State Apportionment per Pupil.	Local Tax.	Local Tax per Pupil.
E. Windsor, ...	691	$19,423.72	$28.11	$44,165.00	$63.91
Ewing, ...	699	16,343.60	23.38	50,374.49	72.07
Hamilton, ...	3,540	60,586.11	17.11	212,671.52	60.08
Hopewell, ...	1,209	31,205.30	25.81	55,677.49	46.05
Lawrence, ...	932	15,260.91	16.37	42,820.00	45.94
Princeton Boro., ...	845	18,798.13	22.25	75,484.08	89.33
Princeton Twp., ...	280	8,622.17	30.79	17,460.00	62.36
Trenton, ...	17,942	358,880.75	20.00	1,162,349.50	64.78
Washington, ...	297	8,245.49	27.76	16,800.00	56.57
W. Windsor, ...	319	11,636.92	36.48	22,187.50	69.55
Totals, ...	26,754	$549,003.10	$20.52	$1,699,989.58	$63.54

MIDDLESEX.

New Brunswick, ...	5,338	$83,348.78	$15.61	$466,853.66	$87.46
Perth Amboy, ...	7,924	103,174.62	13.03	421,510.50	53.19
South Amboy, ...	701	12,564.91	17.92	56,180.00	80.14
Dunellen, ...	814	10,730.07	13.18	44,775.00	55.01
Helmetta, ...	163	2,750.81	16.88	7,500.00	46.01
Highland Park, ...	1,109	14,489.95	13.07	91,103.03	82.15
Jamesburg, ...	544	9,044.14	16.74	16,772.50	30.83
Metuchen, ...	810	9,996.43	12.34	38,575.50	47.63
Middlesex, ...	463	9,169.27	19.80	55,150.00	119.11
Milltown, ...	606	8,945.42	14.76	42,000.00	69.31
Roosevelt, ...	2,110	27,815.13	13.18	93,487.31	44.31
Sayreville, ...	761	9,841.23	12.93	40,630.00	53.39
South River, ...	1,369	17,039.22	12.45	79,354.71	57.97
Spotswood, ...	185	2,179.74	11.78	3,000.00	16.22
Cranbury, ...	263	7,771.11	29.55	19,450.00	73.95
E. Brunswick, ...	493	6,825.98	13.85	18,022.61	36.56
Madison, ...	465	7,085.01	15.24	13,890.00	29.87
Monroe, ...	533	8,429.14	15.81	22,000.00	41.28
No. Brunswick, ...	342	4,257.33	12.45	13,800.00	40.35
Piscataway, ...	1,402	22,605.12	16.12	66,109.64	47.15
Plainsboro, ...	148	5,164.42	34.89	10,875.00	73.48
Raritan, ...	1,288	21,215.45	16.47	90,168.25	70.01
So. Brunswick, ...	615	13,782.32	22.41	28,000.00	45.53
Woodbridge, ...	3,359	43,853.24	13.06	240,387.41	71.57
County Vocational Schools, ...	.....	400.00	.....	.....	.....
Totals, ...	31,805	$462,478.84	$14.54	$1,979,595.12	$62.24

MONMOUTH.

District.	Pupils in District.	State Apportionment.	State Apportionment per Pupil.	Local Tax.	Local Tax per Pupil.
Allenhurst,	85	$665.00	$7.82	$6,900.00	$81.18
Asbury Park,	2,913	50,597.10	17.37	175,719.38	60.32
Atlantic,	208	4,766.57	22.92	7,000.00	33.65
Atlantic Highlands,	441	7,907.01	17.93	21,762.58	49.35
Avon,	223	2,711.08	12.16	11,435.00	51.28
Belmar,	572	8,998.17	15.73	26,675.81	46.64
Bradley Beach,	631	8,281.29	13.12	27,726.00	43.94
Brielle,	88	1,163.46	13.22	6,252.50	71.05
Deal,	103	2,609.00	25.33	8,000.00	77.67
Eatontown,	358	6,558.11	18.32	20,150.00	56.18
Fair Haven,	273	3,907.41	14.31	14,000.00	51.28
Farmingdale,	120	3,025.14	25.21	5,500.00	45.83
Freehold Boro.,	992	20,624.80	20.79	48,950.00	49.34
Freehold Twp.,	398	6,105.11	15.34	14,000.00	35.18
Highlands,	413	5,839.87	14.14	11,302.50	27.37
Holmdel,	300	4,187.91	13.96	15,750.00	52.50
Howell,	686	13,241.65	19.00	20,000.00	29.15
Keansburg,	408	4,534.12	11.11	16,850.00	41.30
Keyport,	899	14,993.12	16.68	35,000.00	38.93
Long Branch,	3,274	57,786.84	17.65	169,404.91	51.74
Manalapan,	446	9,990.02	22.40	22,267.39	49.93
Manasquan,	461	10,197.58	22.12	19,700.00	42.73
Marlboro,	401	7,418.55	18.50	26,120.00	65.14
Matawan,	816	12,911.01	15.82	39,061.00	47.87
Middletown,	1,362	36,149.30	26.54	119,986.76	88.10
Millstone,	359	8,856.54	24.67	16,000.00	44.57
Monmouth Beach,	96	1,921.43	20.01	7,250.00	75.52
Neptune City,	153	2,015.16	13.18	5,300.00	34.64
Neptune Twp.,	1,751	29,443.94	16.82	103,493.11	59.11
Oceanport,	102	2,447.12	23.99	66,760.00	66.27
Ocean Twp.,	368	7,710.78	20.95	15,770.00	42.85
Raritan,	419	4,976.99	11.88	15,700.00	37.47
Red Bank,	1,950	35,762.31	18.34	114,338.98	58.64
Rumson,	427	6,871.77	16.09	25,035.00	58.63
Sea Bright,	182	4,406.04	24.21	12,300.00	67.58
Sea Girt,	22	175.00	7.95	700.00	31.82
Shrewsbury,	427	8,579.12	20.09	25,000.00	58.55
Spring Lake,	252	4,764.05	18.90	19,500.00	77.38
Upper Freehold,	470	10,414.12	22.16	15,620.71	33.24
Wall,	784	15,628.79	19.93	25,425.00	32.42
W. Long Branch,	231	3,710.89	16.06	12,015.00	52.01
Helping Teachers and other County Officers,	.....	13,055.59	.....	.....	.....
Totals,	24,864	$465,909.56	$18.74	$1,309,721.63	$52.68

MORRIS.

District.	Pupils in District.	State Apportionment.	State Apportionment per Pupil.	Local Tax.	Local Tax per Pupil.
Boonton,	1,002	$13,040.97	$13.01	$78,725.00	$78.56
Dover,	2,087	23,286.31	11.16	109,755.00	52.59
Morristown,	1,864	22,566.71	12.11	140,370.17	75.31
Butler,	442	8,025.77	18.16	32,699.44	73.98
Chatham Boro.,	521	6,593.98	12.67	50,699.86	97.31
Florham,	105	1,967.97	18.74	8,250.00	78.57
Madison,	882	11,951.40	13.55	74,200.00	84.13
Mendham,	227	3,715.71	16.37	14,325.00	63.11
Mt. Arlington,	55	1,155.19	21.00	4,400.00	80.00
Netcong,	512	6,164.14	12.04	17,225.00	33.64
Rockaway,	656	7,635.62	11.64	31,287.50	47.69
Wharton,	569	4,932.75	8.67	35,635.00	62.63
Boonton Twp.,	126	1,363.63	10.82	5,000.00	39.68
Chatham Twp.,	163	3,403.98	20.88	11,266.00	69.12
Chester,	253	8,161.70	32.25	12,000.00	47.43
Denville,	272	2,951.57	10.85	12,350.00	45.40
Hanover,	1,342	22,204.34	16.55	112,907.56	84.13
Jefferson,	293	5,984.06	20.42	12,132.50	41.41
Mendham,	124	4,570.84	36.86	7,600.00	61.29
Montville,	477	8,437.47	17.69	17,771.85	37.26
Morris,	515	10,777.21	20.93	58,230.18	113.07
Mt. Olive,	216	4,431.94	20.52	8,000.00	37.04
Passaic,	576	11,117.40	19.30	45,100.00	78.30
Pequannock,	625	9,158.88	14.65	34,000.00	54.40
Randolph,	667	9,533.21	14.29	29,492.50	44.22
Rockaway,	817	11,923.53	14.59	35,017.47	42.86
Roxbury,	839	11,825.14	14.09	65,272.80	77.80
Washington,	395	7,609.05	19.26	17,300.00	43.80
Helping Teacher,	.....	2,700.00	.....	.....	.....
Totals,	16,622	$247,190.47	$14.87	$1,081,012.83	$65.04

OCEAN.

Barnegat,	16	$380.30	$23.77	$1,000.00	$62.50
Bay Head,	78	1,219.34	15.63	4,500.00	57.69
Beach Haven,	86	2,360.57	27.45	7,575.00	88.08
Beachwood,	25	495.00	19.80	1,800.00	72.00
Berkeley,	175	4,006.29	22.89	11,450.00	65.43
Brick,	237	4,569.61	19.28	8,572.02	40.39
Dover,	543	13,549.39	24.95	27,331.06	50.33
Eagleswood,	73	1,223.90	16.77	2,900.00	39.73
Harvey Cedars,	4	132.50	33.13	100.00	25.00
Island Heights,	77	1,318.14	17.12	3,800.00	49.35
Jackson,	295	5,732.18	19.43	7,500.00	25.42
Lacey,	102	2,445.66	23.98	6,280.00	61.57
Lakewood,	1,471	18,451.85	12.54	102,430.00	69.63
Lavallette,	39	1,061.30	27.21	4,075.00	104.49
Little Egg Harbor,	116	2,308.99	19.91	3,900.00	33.62
Long Beach,	42	895.07	21.31	2,900.00	69.05
Manchester,	248	4,118.92	16.61	11,250.00	45.36
Mantoloking,	.....	.....	.....	100.00	.....
Ocean,	65	1,144.65	17.61	3,000.00	46.15

OCEAN—*Continued.*

District.	*Pupils in District.*	*State Apportionment.*	*State Apportionment per Pupil.*	*Local Tax.*	*Local Tax per Pupil.*
Ocean Gate,	29	212.87	7.34	2,889.24	99.63
Plumstead,	284	3,610.98	12.71	12,000.00	42.25
Point Pleasant,	270	1,997.07	7.40	12,016.30	44.50
Point Pleasant Beach,	366	3,799.99	10.38	16,902.00	46.18
Seaside Heights,	46	929.63	20.21	3,700.00	80.43
Seaside Park,	45	1,257.58	27.95	5,530.50	122.90
Stafford,	192	3,455.26	18.00	10,600.00	55.21
Surf City,	11	490.49	44.59	600.00	54.55
Tuckerton,	290	3,490.24	12.04	11,225.00	38.71
Union,	152	2,599.11	17.10	7,600.00	50.00
Helping Teachers,	.....	5,001.51	.....	.....	.....
Totals,	5,377	$92,258.39	$17.16	$294,526.12	$54.78

PASSAIC.

Bloomingdale,	464	$8,191.88	$17.65	$16,692.50	$35.98
Clifton,	5,969	100,921.76	16.91	252,432.61	42.29
Haledon,	675	12,146.43	18.00	36,411.67	53.94
Hawthorne,	992	18,909.24	19.06	83,486.35	84.16
Little Falls,	727	14,736.74	20.27	57,594.38	79.22
N. Haledon,	166	4,296.37	25.88	14,220.94	85.67
Passaic,	12,032	223,206.10	18.55	712,256.90	59.20
Paterson,	23,335	424,663.34	18.20	1,216,245.96	52.12
Pompton Lakes,	531	8,137.81	15.33	32,170.00	60.59
Prospect Park,	650	11,823.95	18.19	34,175.00	52.58
Ringwood,	236	6,897.10	29.23	14,000.00	59.32
Totowa,	354	7,497.26	21.18	30,118.25	85.08
Wanaque,	934	15,094.53	16.16	43,137.63	46.19
Wayne,	603	10,758.20	17.84	42,237.50	70.05
W. Paterson,	424	7,880.41	18.58	21,390.00	50.45
W. Milford;	394	12,365.95	31.39	18,500.00	46.95
Helping teacher,	.....	2,700.00	.....	.....	.....
Totals,	48,486	$890,227.07	$18.36	$2,625,069.69	$54.14

SALEM.

Alloway,	394	$7,969.06	$20.22	$13,606.97	$34.54
Elmer,	224	3,894.07	17.38	8,530.25	38.08
Elsinboro,	112	1,218.13	10.88	3,038.26	27.13
Lower Alloway's Creek,	246	5,584.27	22.70	10,217.11	41.53
Lower Penn's Neck,	478	5,464.84	11.43	7,011.42	14.67
Mannington,	374	3,928.80	10.50	6,141.13	16.42
Oldmans,	336	4,585.41	13.65	10,800.24	32.14
Pennsgrove,	1,124	11,231.10	9.99	21,091.65	18.76
Pilesgrove,	712	14,191.39	19.93	51,711.29	72.63
Pittsgrove,	557	9,280.97	16.66	16,247.33	29.17
Quinton,	252	3,375.72	13.40	5,064.88	20.10
Salem,	1,614	19,890.14	12.32	71,535.98	44.32
Upper Penn's Neck,	1,710	17,259.37	10.09	46,647.29	27.28
Upper Pittsgrove,	464	9,874.48	21.28	22,300.80	48.06
Helping Teacher,	.....	2,700.00	.....	.....	.....
Totals,	8,597	$120,447.75	$14.01	$293,944.60	$34.19

SOMERSET.

District.	Pupils in District.	State Apportionment.	State Apportionment per Pupil.	Local Tax.	Local Tax per Pupil.
Bedminster, ...	230	$5,877.01	$25.55	$21,484.26	$93.41
Bernards, ...	960	22,988.82	23.95	95,471.31	99.45
Bound Brook, ...	1,179	19,185.34	16.27	79,910.90	67.78
Branchburg, ...	206	3,806.70	18.48	13,000.00	63.11
Bridgewater, ...	1,106	13,898.72	12.57	40,400.00	36.53
E. Millstone, ...	78	1,242.38	15.93	2,700.00	34.62
Franklin, ...	614	9,658.55	15.73	32,000.00	52.12
Hillsborough, ...	1,354	15,431.39	11.40	70,800.00	52.29
Millstone, ...	22	395.57	17.98	1,300.00	59.09
Montgomery, ...	290	5,984.09	20.63	17,800.00	61.38
N. Plainfield Bor.,...	1,543	18,895.88	12.25	103,346.72	66.98
N. Plainfield Twp., ..	232	3,117.03	13.44	14,605.00	62.95
Peapack-Gladstone, ..	307	4.578.84	14.91	16,812.00	54.76
Rocky Hill, ...	88	1,437.36	16.33	4,258.75	48.39
Somerville, ...	1,324	19,052.71	14.39	86,172.43	65.08
S. Bound Brook, ...	332	3,849.42	11.59	17,500.00	52.71
Warren, ...	273	5,795.42	21.23	12,050.00	44.14
Helping Teachers, ...	.....	5,400.00	.....	.....	.....
Totals, ...	10,138	$160,595.23	$15.84	$629,611.37	$62.10

SUSSEX.

Andover Twp., ...	113	$2,557.38	$22.63	$2,500.00	$22.12
Andover Boro., ...	83	1,003.18	12.09	2,700.00	32.53
Branchville, ...	135	2,851.46	21.12	5,652.63	41.87
Franklin, ...	1,001	10,387.07	10.38	68,800.00	68.73
Hamburg, ...	276	4,132.26	14.97	13,250.00	48.01
Hopatcong, ...	47	1,268 30	26.98	2,000.00	42.55
Ogdensburg, ...	274	2,709.32	9.89	10,000.00	36.50
Stanhope, ...	275	2,043.58	7.43	7,250.00	26.36
Sussex, ...	271	3,816.48	14.08	15,440.00	56.97
Byram, ...	95	1,952.23	20.55	4,500.00	47.37
Frankford, ...	193	3,755.09	19.46	7,000.00	36.27
Fredon, ...	65	2,761.12	42.48	2,800.00	43.08
Green, ...	104	3,843.78	36.96	7,000.00	67.31
Hampton, ...	122	4,797.19	39.32	6,000.00	49.18
Hardyston, ...	205	4,787.42	23.35	6,200.00	30.25
Lafayette, ...	140	2,506.25	18.54	5,500.00	39.29
Montague, ...	102	1,528 85	14.99	5,000.00	49.02
Newton, ...	887	10,764.19	12.14	59,672.52	67.27
Sandyston, ...	181	4,321.18	23.87	8,500.00	46.96
Sparta, ...	227	3,987.10	17.56	11,725.00	51.65
Stillwater, ...	135	4,642.02	34.39	5,500.00	40.75
Vernon, ...	358	9,666.45	27.00	18,000.00	50.28
Walpack, ...	74	1,246.87	16.85	1,800.00	24.32
Wantage, ...	378	10,829 92	28.65	13,000.00	34.39
Helping Teacher, ...	.....	2,300.00	.....	.....	.....
Totals, ...	5,741	$104,549.59	$18.21	$289,790.15	$50.48

UNION.

District.	Pupils in District.	State Apportionment.	State Apportionment per Pupil.	Local Tax.	Local Tax per Pupil.
Clark,	208	$5,089.05	$24.47	$9,000.00	$43.27
Cranford,	1,469	30,774.96	20.95	116,731.24	79.46
Elizabeth,	13,812	302,123.58	21.87	847,255.32	61.34
Garwood,	484	11,505.15	23.77	31,243.47	64.55
Hillside,	1,402	27,328.04	19.49	102,028.66	72.77
Kenilworth,	448	7,514.07	16.77	18,934.66	42.26
Linden,	2,673	51,746.73	19.36	212,083.48	79.34
Mountainside,	101	1,695.15	16.78	5,987.00	59.28
New Providence B.,	342	8,177.72	23.91	17,148.00	50.14
New Providence T.,	326	6,052.38	18.57	10,115.00	31.03
Plainfield,	5,505	122,268.16	22.21	386,110.00	70.14
Rahway,	2,013	47,698.03	23.69	148,701.03	73.87
Roselle,	1,601	29,413.28	18.37	88,918.75	55.54
Roselle Park,	1,277	29,246.27	22.90	109,011.05	85.36
Scotch Plains,	762	15,373.20	20.17	38,632.50	50.70
Springfield,	412	10,802.18	26.22	35,650.00	86.53
Summit,	1,808	43,247.55	23.92	176,125.86	97.41
Union,	1,034	24,457.74	23.65	60,720.93	58.72
Westfield,	2,055	46,467.13	22.61	182,793.55	88.95
Helping Teacher,	.....	2,200.00	.....	.....	.....
Totals,	37,732	$823,181.27	$21.82	$2,597,190.50	$68.84

WARREN.

Phillipsburg,	2,921	$28,210.95	$9.66	$154,012.50	$52.73
Alpha,	640	4,118.14	6.43	21,800.00	34.06
Washington Boro.,	658	7,380.53	11.22	29,190.00	44.36
Belvidere,	268	5,033.95	18.78	19,490.00	72.72
Hackettstown,	609	8,538.50	14.02	51,140.00	83.97
Allamuchy,	174	3,659.00	21.03	7,500.00	43.10
Blairstown,	229	7,040.87	30.75	9,000.00	39.30
Franklin,	316	6,879.35	21.77	14,640.00	46.33
Frelinghuysen,	145	4,200.73	28.97	5,620.00	38.76
Greenwich,	238	2,958.58	12.43	8,000.00	33.61
Hardwick,	60	1,687.95	28.13	3,400.00	56.67
Harmony,	347	4,652.98	13.41	13,700.00	39.48
Hope,	197	3,748.48	19.03	7,000.00	35.53
Independence,	296	3,583.45	12.11	12,600.00	42.57
Knowlton,	228	4,698.42	20.61	6,800.00	29.82
Lopatcong,	312	4,431.50	14.20	15,800.00	50.64
Mansfield,	250	4,748.42	18.99	11,000.00	44.00
Oxford,	501	4,133.96	9.25	21,500.00	42.91
Pahaquarry,	21	809.82	38.56	1,400.00	66.67
Pohatcong,	323	5,840.59	18.08	13,000.00	40.25
Washington Twp.,	220	3,081.62	14.01	7,000.00	31.82
White,	263	4,867.39	18.51	8,200.00	31.18
Helping Teacher,	.....	5,000.00	.....	.....	.....
Totals,	9,216	$129,305.18	$14.04	$441,792.50	$47.94

SUMMARY BY COUNTIES.

County.	Pupils in District.	State Apportionment.	Apportionment per Pupil.	Local Tax.	Local Tax per Pupil.
Atlantic,	18,901	$505,109.71	$26.72	$1,138,407.80	$60.23
Bergen,	50,041	796,679.22	15.92	3,729,391.10	74.53
Burlington,	16,128	183,197.36	11.36	882,612.82	54.73
Camden,	35,671	629,989.56	17.66	1,921,403.03	53.86
Cape May,	5,152	142,427.54	27.65	273,985.03	53.18
Cumberland,	13,383	134,291.62	10.03	616,450.86	46.06
Essex,	125,343	2,826,931.90	22.55	9,386,053.69	74.88
Gloucester,	11,237	157,201.79	13.99	560,020.07	49.84
Hudson,	103,853	2,665,621.39	25.67	6,610,177.33	63.65
Hunterdon,	6,617	91,159.17	13.78	339,740.40	51.34
Mercer,	26,754	549,003.10	20.52	1,699,989.58	63.54
Middlesex,	31,805	462,478.84	14.54	1,979,595.12	62.24
Monmouth,	24,864	465,909.56	18.74	1,309,721.63	52.68
Morris,	16,622	247,190.47	14.87	1,081,012.83	65.04
Ocean,	5,377	92,258.39	17.16	294,526.12	54.78
Passaic,	48,486	890,227.07	18.36	2,625,069.69	54.14
Salem,	8,597	120,447.75	14.01	293,944.60	34.19
Somerset,	10,138	160,595,23	15.84	629,611.37	62.10
Sussex,	5,741	104,549.59	18.21	289,790.15	50.48
Union,	37,732	823,181.27	21.82	2,597,190.50	68.84
Warren,	9,216	129,305.18	14.04	441,792.50	47.94
Totals,	611,658	$12,177,755.71	$19.91	$38,700,486.22	$63.27

COUNTIES RANKED ACCORDING TO STATE APPORTIONMENT PER PUPIL.

Cape May,	$27.65	Bergen,	15.95
Atlantic,	26.72	Somerset,	15.84
Hudson,	25.67	Morris,	14.87
Essex,	22.55	Middlesex,	14.54
Union,	21.82	Warren,	14.04
Mercer,	20.52	Salem,	14.01
Monmouth,	18.74	Gloucester,	13.99
Passaic,	18.36	Hunterdon,	13.78
Sussex,	18.21	Burlington,	11.36
Camden,	17.66	Cumberland,	10.03
Ocean,	17.16	STATE,	19.85

COUNTIES RANKED ACCORDING TO LOCAL TAX PER PUPIL.

Essex,	$74.88	Passaic,	54.14
Bergen,	74.53	Camden,	53.86
Union,	68.84	Cape May,	53.18
Morris,	65.04	Monmouth,	52,68
Hudson,	63.65	Hunterdon,	51.34
Mercer,	63.54	Sussex,	50.48
Middlesex ,	62.24	Gloucester,	49.84
Somerset,	62.10	Warren,	47.94
Atlantic,	60.23	Cumberland,	46.06
Ocean,	54.78	Salem,	34.19
Burlington,	54.73	STATE,	63.15

Table V.

A STUDY.

Railroad Tax Payable to Schools in 1921 Apportioned on Total Days' Attendance and Also on Enrollment.

This table shows the railroad tax payable in 1921 apportioned on total days' attendance and on enrollment as compared with the actual apportionment made in 1921 on the basis of ratables. The first column shows the actual apportionment made in 1921; the second, the amount each district would have received had the apportionment been made on the basis of total days' attendance; the third column, the apportionment, if made on enrollment.

The plan of apportionment was as follows:

The total amount of the railroad tax, $2,748,776.66 was first distributed to the twenty-one counties on the basis of total days' attendance in each county. Deductions for county helping teachers and other county school officers whose salaries are paid from the railroad tax were then made from the apportionment to each county and the balance reapportioned to the districts on the basis of their total days' attendance.

The same plan was followed in the apportionment on the basis of day school enrollment.

ATLANTIC.

District.	*1. Received 1921 Apportionment.*	*2. Apportionment on Total Attendance.*	*3. Apportionment on Enrollment.*
Absecon,	$1,188.46	$736.12	$867.26
Atlantic City,	64,233.60	39,784.97	43,169.98
Brigantine,	.....	.....	.....
Buena Vista,	8,138.39	5,040.75	5,302.44
Egg Harbor City,	3,842.42	2,379.91	2,574.83
Egg Harbor Twp.,	1,944.11	1,204.14	1,685.10
East Atlantic City,	.....	.....	.....
Folsom,	348.53	215.87	287.59
Galloway,	2,098.70	1,299.89	1,644.66
Hamilton,	3,334.07	2,065.05	2,534.39
Hammonton,	11,393.78	7,057.07	8,232.27
Linwood,	723.18	447.92	543.73
Longport,	.....	.....	.....
Margate City,	314.65	194.89	310.06

ATLANTIC—*Continued.*

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Mullica Twp.,	1,123.18	695.67	948.15
Northfield,	959.39	594.23	781.89
Pleasantville,	10,297.45	6,378.03	7,261.65
Port Republic,	376.01	232.90	323.54
Somers Point,	915.61	567.11	678.58
Ventnor,	2,751.93	1,704.49	2,260.27
Weymouth,	1,018.47	630.82	840.30
Helping Teacher,	2,700.00	2,700.00	2,700.00
Totals,	$117,701.93	$73,929.83	$82,946.64

BERGEN.

Allendale,	$625.25	$803.01	$845.41
Alpine,	162.96	209.28	177.05
Bergenfield,	2,960.72	3,802.49	3,837.53
Bogota,	2,665.36	3,423.16	3,514.42
Carlstadt,	3,236.36	4,156.50	3,784.42
Cliffside Park,	5,436.96	6,982.76	6,674.74
Closter,	1,364.25	1,752.12	2,009.50
Creskill,	618.72	794.62	947.21
Delford,	756.67	971.79	947.21
Demarest,	374.11	480.47	517.87
Dumont,	2,498.05	3,208.27	3,332.94
East Paterson,	1,695.01	2,176.91	2,168.85
East Rutherford,	4,681.51	6,012.52	5,705.40
Edgewater,	2,335.86	2,999.97	3,142.62
Emerson,	667.98	857.89	902.95
Englewood,	8,668.33	11,132.86	11,069.98
Englewood Cliffs,	210.91	270.86	292.13
Fairview,	4,963.36	6,374.51	6,072.78
Fort Lee,	3,706.52	4,760.33	4,753.76
Franklin,	885.30	1,137.00	1,257.05
Garfield,	17,865.74	22,945.21	22,033.73
Glen Rock,	1,358.40	1,744.61	1,832.46
Harrington Park,	396.44	509.15	540.00
Harrington Twp.,	.....	.....	.....
Hasbrouck Heights,	2,592.25	3,329.26	3,386.06
Haworth,	423.26	543.59	491.31
Hillside,	1,239.85	1,592.35	1,620.00
Hohokus Boro.,	400.90	514.87	663.93
Hohokus Twp.,	1,172.00	1,505.21	1,673.11
Leonia,	2,888.07	3,709.18	4,014.58
Little Ferry,	2,491.50	3,199.80	2,987.70
Lodi Boro.,	8,025.83	10,307.68	9,817.36
Lodi Twp.,	617.12	792.57	995.90
Lyndhurst,	8,369.40	10,748.94	10,799.98
Maywood,	1,037.71	1,332.75	1,380.98
Midland Twp.,	1,040.79	1,336.69	1,504.92
Midland Park,	1,759.57	2,259.84	2,230.82
Moonachie,	830.95	1,067.20	1,226.06
Montvale,	425.80	546.85	610.82
New Barbadoes,	14,691.28	18,868.21	18,678.65
North Arlington,	1,132.89	1,454.98	1,677.54

BERGEN—*Continued.*

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Northvale,	551.61	708.44	712.62
Norwood,	697.14	895.34	925.08
Oakland,	384.58	493.91	517.87
Old Tappan,	225.83	290.03	296.56
Orvil Twp.,	.....	.....	.....
Overpeck,	6,351.15	8,156.87	8,122.12
Palisades Park,	2,295.80	2,948.52	3,054.09
Palisades Twp.,	1,301.53	1,671.56	1,602.29
Park Ridge,	1,696.79	2,179.21	2,186.55
Ramsey,	1,893.84	2,432.29	2,425.57
Ridgefield,	1,051.09	1,349.92	1,438.52
Ridgewood,	7,140.28	9,170.35	9,246.38
Riverside,	650.38	835.29	880.82
Rivervale Twp.,	240.95	309.32	376.23
Rutherford,	6,423.00	8,249.09	8,617.85
Saddle River Boro.,	277.60	356.50	416.06
Saddle River Twp.,	1,505.10	1,933.00	2,142.29
Teaneck,	3,063.10	3,933.98	4,390.80
Tenafly,	1,731.40	2,223.55	2,399.00
Upper Saddle River,	136.90	175.73	261.15
Waldwick,	921.25	1,183.17	1,203.93
Wallington,	4,571.10	5,870.73	5,900.15
Washington,	88.90	114.18	110.66
Westwood,	2,144.50	2,754.15	2,775.24
Woodcliffe Lake,	323.09	414.95	416.06
Wood Ridge,	1,689.00	2,169.18	2,098.03
Helping Heachers,	10,500.00	10,500.00	10,500.00
Totals,	$175,129.85	$221,935.52	$223,135.65

BURLINGTON.

Bass River,	$396.01	$405.82	$536.39
Beverly City,	657.41	1,590.32	1,770.48
Beverly Twp.,	1,171.13	1,597.41	1,923.74
Bordentown City,	844.79	2,530.98	2,879.55
Bordentown Twp.,	203.26	.....	.....
Burlington City,	1,760.02	6,781.20	7,110.16
Burlington Twp.,	798.63	996.29	1,242.16
Chester,	2,655.19	5,997.94	6,392.29
Chesterfield,	581.38	706.90	980.02
Cinnaminson,	1,041.44	1,037.72	1,310.72
Delran,	538.07	1,029.26	1,238.13
Easthampton,	235.58	227.14	346.84
Evesham,	858.49	973.46	1,226.03
Fieldsboro,	161.04	437.91	487.99
Florence,	1,547.80	4,927.98	5,916.40
Lumberton,	564.36	877.14	1,129.24
Mansfield,	526.98	878.75	1,125.20
Medford,	712.08	1,134.40	1,363.15
Mount Laurel,	1,073.90	1,265.33	1,734.19
New Hanover,	468.57	493.56	822.73
Northampton,	1,604.20	5,082.40	5,650.22

BURLINGTON—*Continued.*

District.	*1. Received 1921 Apportionment.*	*2. Apportionment on Total Attendance.*	*3. Apportionment on Enrollment.*
North Hanover,	445.18	209.58	362.97
Palmyra,	1,101.89	3,787.75	4,081.39
Pemberton Boro.,	621.63	1,273.30	1,516.40
Pemberton Twp.,	740.21	557.86	887.26
Riverside,	1,336.75	3,627.71	4,085.42
Riverton,	575.46	1,329.12	1,403.48
Shamong,	259.25	189.78	318.60
Southampton,	913.50	872.50	1,282.49
Springfield,	847.83	641.08	984.05
Tabernacle,	351.85	162.06	314.57
Washington,	765.02	331.43	496.06
Westampton,	570.55	.....	.....
Willingboro,	565.36	479.55	596.88
Woodland,	414.54	363.59	512.19
Helping Teachers,	9,409.47	9,409.47	9,409.47
Totals,	$37,318.84	$62,206.69	$71,436.85

CAMDEN.

Audubon,	$3,521.79	$3,606.17	$3,850.68
Barrington,	1,110.78	1,137.43	1,435.00
Berlin,	1,875.72	1,920.78	2,465.16
Camden,	78,670.80	80,557.52	86,680.85
Centre,	2,871.45	2,940.31	4,170.07
Chesilhurst,	172.04	176.16	278.90
Clementon,	2,661.88	2,725.71	3,396.34
Collingswood,	8,888.37	9,101.43	9,280.33
Delaware,	1,282.73	1,313.50	2,015.31
Gloucester City	6,615.71	6,774.37	7,453.95
Gloucester Twp.,	1,988.47	2,036.16	2,519.14
Haddon,	1,646.07	1,685.55	1,781.39
Haddonfield,	5,288.20	5,415.02	5,659.06
Haddon Heights,	3,199.20	3,275.83	3,247.89
Laurel Springs,	585.31	599.34	715.26
Magnolia,	1,127.78	1,154.82	1,331.54
Merchantville,	1,984.53	2,032.11	2,028.81
Oaklyn,	815.36	834.90	926.68
Pensauken,	5,267.06	5,393.38	5,991.95
Voorhees,	1,085.69	1,111.72	1,408.03
Waterford,	1,420.85	1,454.92	2,069.29
Winslow,	2,650.47	2,714.02	3,841.69
Woodlynne,	1,049.46	1,074.62	1,165.11
Helping Teacher,	5,000.00	5,000.00	5,000.00
Totals,	$140.779.72	$144,035.77	$158,712.43

CAPE MAY.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Avalon,	$172.13	$91.92	$159.81
Cape May City,	3,919.32	2,093.05	2,511.81
Cape May Point,	196.02	104.68	172.10
Dennis,	2,092.25	1,117.34	1,430.05
Lower Twp.,	823.19	439.62	626.93
Middle Twp.,	4,307.69	2,300.47	2,831.42
North Wildwood,	1,400.58	747.96	917.85
Ocean City,	4,676.22	2,497.27	3,060.88
Sea Isle City,	1,041.18	556.03	647.42
Stone Harbor,	180.74	92.52	159.81
South Cape May,	.....	.....	.....
Upper Twp.,	1,605.71	857.51	1,139.12
West Cape May,	1,332.99	711.86	905.56
Wildwood City,	5,524.77	2,950.43	3,659.13
Wildwood Crest,	.....	.....	.....
Woodbine,	3,191.28	1,704.26	1,995.50
Helping Teachers,	2,700.00	2,700.00	2,700.00
Totals,	$33,164.07	$18,968.92	$22,917.39

CUMBERLAND.

Bridgeton,	$3,772.05	$12,438.51	$12,390.18
Commercial,	892.38	1,829.37	2,038.25
Deerfield,	1,821.55	2,603.44	3,585.96
Downe,	634.11	983.63	1,196.73
Fairfield,	619.32	1,029.62	1,361.65
Greenwich,	604.23	791.40	917.63
Hopewell,	1,354.49	1,794.16	1,974.82
Landis,	4,698.98	14,952.41	15,527.90
Lawrence,	1,062.98	1,219.56	1,471.60
Maurice River,	1,006.95	1,285.67	1,475.83
Millville,	4,443.21	12,113.76	12,292.93
Stow Creek,	444.14	499.63	651.23
Helping Teacher,	5,400.00	5,400.00	5,400.00
Totals,	$26,754.39	$56,941.16	$60,284.71

ESSEX.

Belleville,	$18,908.38	$17,459.90	$16,409.90
Bloomfield	20,984.55	19,416.98	20,226.70
Caldwell Boro.,	5,096.97	4,716.23	4,681.83
Caldwell Twp.,	688.65	637.22	703.22
Cedar Grove,	1,205.85	1,115.77	1,202.87
East Orange,	45,093.32	41,725.79	41,207.49
Essex Fells,	471.10	435.91	481.15
Glen Ridge,	4,503.81	4,250.64	4,371.96
Irvington,	24,739.71	22,891.62	21,725.65
Livingston,	1,079.33	998.71	1,027.06
Millburn,	4,290.04	3,969.57	4,182.28
Montclair,	28,645.89	26,506.01	26,023.60
Newark,	413,032.65	382,178.61	352,297.03

ESSEX—*Continued.*

District.	*1. Received 1921 Apportionment.*	*2. Apportionment on Total Attendance.*	*3. Apportionment on Enrollment.*
North Caldwell,	273.01	252.61	319.22
Nutley,	12,653.27	11,708.05	11,542.91
Orange,	31,525.61	29,170.61	27,166.32
Roseland,	742.00	686.57	767.99
South Orange,	12,621.68	11,678.83	11,732.59
Verona,	2,718.99	2,515.88	2,794.36
West Orange	15,241.26	14,102.72	13,934.77
Helping Teacher,	2,234.90	2,234.90	2,234.90
Totals,	$646,840.97	$598,688.13	$565,033.90

GLOUCESTER.

Clayton,	$1,132.80	$1,706.56	$2,074.72
Deptford,	809.08	1,042.14	1,377.58
E. Greenwich Twp.,	743.07	926.52	1,173.03
Elk,	515.60	334.68	530.16
Franklin,	2,289.71	2,344.72	3,398.04
Glassboro,	2,094.70	3,926.81	4,316.43
Greenwich,	1,378.06	1,378.37	1,661.45
Harrison,	1,610.65	1,229.85	1,657.27
Logan,	1,282.09	995.85	1,260.71
Mantua,	938.81	1,440.59	1,795.03
Monroe,	2,673.44	2,576.65	3,180.96
National Park,	485.78	723.53	939.26
Paulsboro,	1,835.41	3,793.78	4,341.47
Pitman,	1,735.42	2,273.29	2,517.22
So. Harrison,	572.17	310.11	404.93
Swedesboro,	1,671.46	2,197.30	2,596.53
Washington,	805.24	821.50	1,235.65
Wenonah,	476.81	792.87	822.37
West Deptford,	907.35	881.07	1,256.52
Westville,	991.59	1,699.00	1,991,23
Woodbury,	3,325.26	5,831.46	6,140.68
Woodbury Heights,	351.71	404.00	471.72
Helping Teacher,	5,085.78	5,085.78	5,085.78
Totals,	$33,711.99	$42,676.43	$50,228.74

HUDSON.

Bayonne,	$87,427.39	$72,051.60	$67,330.86
East Newark,	2,370.72	1,953.78	1,932.83
Guttenberg,	8,064.97	6,646.59	6,107.90
Harrison,	11,977.45	9,870.98	9,493.95
Hoboken,	63,195.64	52,081.46	50,182.30
Jersey City,	269,750.64	222,309.79	201,319.07
Kearny,	27,994.79	23,071.37	21,937.34
No. Bergen,	28,119.06	23,173.78	22,810.56
Secaucus,	4,780.86	3,940.06	3,906.26
Town of Union,	24,958.04	20,568.69	19,429.15
Weehawken,	11,029.72	9,089.93	9,294.22
West Hoboken,	41,675.34	34.345.92	31,793.58
West New York,	35,070.71	78,902.85	27,209.17
Totals,	$616,415.33	$508,006.80	$472,746.59

HUNTERDON.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Alexandria,	$581.55	$332.94	$427.48
Bethlehem,	330.66	90.19	182.65
Bloomsbury,	250.89	644.49	746.15
Califon,	151.34	316.35	357.53
Clinton, Town of,	317.23	770.13	808.33
Clinton Twp.,	723.13	969.46	1,212.49
Delaware,	961.04	888.12	1,266.89
East Amwell,	664.95	484.82	660.65
Flemington,	1,117.78	2,863.35	2,934.06
Franklin,	441.83	413.49	617.90
Frenchtown,	342.97	755.02	738.37
Glen Gardner,	139.74	355.66	376.96
Hampton,	468.27	1,136.46	1,228.03
High Bridge Bor.,	755.26	1,928.74	1,989.72
Holland,	346.95	585.92	823.87
Kingwood,	804.06	401.22	718.94
Lambertville,	1,147.99	3,242.34	3,311.02
Lebanon,	649.14	785.52	1,301.87
Milford,	220.35	510.48	520.75
Raritan,	883.31	895.74	1,266.89
Readington,	1,591.37	1,384.56	1,810.96
Stockton,	195.75	367.47	481.89
Tewksbury,	714.22	473.30	683.97
Union,	344.46	572.12	948.23
West Amwell,	503.76	134.85	198.20
Helping Teacher,	5,000.00	5,000.00	5,000.00
Totals,	$19,648.00	$26,302.74	$30,613.80

MERCER.*

E. Windsor,	$3,547.53	$3,375.64	$3,374.55
Ewing,	2,431.67	2,313.84	2,768.05
Hamilton,	13,316.88	12,671.61	14,218.73
Hopewell,	5,435.12	5,171.77	5,814.27
Lawrence,	3,540.84	3,283.63	3,771.29
Princeton Bor.,	4,249.94	4,044.01	4,345.88
Princeton Twp.,	842.11	801.32	934.84
Trenton,	87,034.45	82,817.25	81,007.56
Washington,	802.66	763.77	948.52
West Windsor,	1,239.64	1,179.57	1,431.91
Helping Teacher,	2,200.00	2,200.00	2,200.00
Totals,	$124,550.84	$118,622.41	$120,815.60

* The apportionment in column one (1) for Mercer County differs from that shown on the Mercer apportionment sheet because a deduction has been made for a helping teacher since the apportionment sheet was printed.

MIDDLESEX.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Cranbury,	$653.37	$913.36	$1,045.08
Dunellen,	2,322.76	3,247.02	3,274.58
E. Brunswick,	1,566.85	2,190.31	2,526.76
Helmetta,	584.51	817.09	794.26
Highland Park,	2,823.95	3,947.64	4,249.98
Jamesburg,	2,265.98	3,167.65	3,288.51
Madison,	991.31	1,385.76	1,765.02
Metuchen,	2,515.53	3,516.49	3,850.53
Middlesex,	1,633.17	2,283.03	2,350.26
Milltown,	1,903.33	2,660.69	2,698.62
Monroe,	842.80	1,178.16	1,490.98
New Brunswick,	18,694.15	26,132.82	25,174.76
North Brunswick,	440.84	616.25	771.03
Perth Amboy,	28,909.12	40,412.47	38,296.28
Plainsboro,	392.75	549.04	645.63
Piscataway,	3,082.12	4,308.54	5,090.69
Raritan,	3,260.65	4,558.10	5,109.27
Roosevelt,	6,801.59	9,508.04	9,224.55
Sayreville,	1,661.45	2,322.56	2,327.04
South Amboy,	2,629.30	3,675.54	3,887.69
South Brunswick,	1,759.91	2,460.20	2,805.45
South River,	4,357.22	6,091.02	6,093.96
Spotswood,	521.59	729.14	873.22
Woodbridge,	9,991.61	13,967.44	14,022.62
Totals,	$100,605.86	$140,638.36	$141,656.77

MONMOUTH.

Allenhurst,	.....	.....	.....
Asbury Park,	$11,714.17	$11,160.78	$12,734.23
Atlantic,	656.69	625.67	843.22
Atlantic Highlands,	1,852.72	1,765.20	1,977.06
Avon,	526.33	501.47	765.45
Belmar,	1,623.10	1,546.43	1,932.03
Bradley Beach,	1,694.65	1,614.59	2,009.81
Brielle,	256.23	244.12	290.62
Deal,	.....	.....	.....
Eatontown,	1,085.92	1,034.62	1,178.87
Fair Haven,	895.75	853.43	970.11
Farmingdale,	528.54	503.57	515.75
Freehold,	4,817.93	4.590.33	4,658.17
Freehold Twp.,	1,026.87	978.36	1,273.01
Highlands,	1,299.84	1,238.43	1,350.79
Holmdel,	854.59	814.22	1,105.19
Howell,	1,647,33	1,569.52	2,054.83
Keyport,	3,879.70	3,696.42	3,700.34
Keansburg,	978.06	931.85	1,326.23
Long Branch,	14,090.94	13,425.27	13,307.29
Manalapan,	1,621.50	1,544.90	1,817.42
Manasquan,	2,282.95	2,175.11	2,226.75
Marlboro,	1.244.54	1,185.74	1.571.82

MONMOUTH—*Continued.*

District.	*1. Received 1921 Apportionment.*	*2. Apportionment on Total Attendance.*	*3. Apportionment on Enrollment.*
Matawan,	3,079.24	2,933.80	3,135.46
Middletown,	4,973.95	4,738.97	5,325.37
Millstone,	888.44	846.47	1,318.04
Monmouth Beach,	319.32	304.24	352.02
Neptune City,	494.97	471.59	585.34
Neptune Twp.,	6,433.58	6,219.64	6,692.53
Ocean,	912.47	869.36	1,039.70
Oceanport,	315.56	300.65	360.21
Raritan,	1,343.84	1,280.35	1,641.41
Red Bank,	8,485.59	8,084.72	8,170.20
Rumson,	1,604.48	1,528.68	1,694.62
Sea Bright,	723.89	689.69	712.23
Sea Girt,	.....	.....	.....
Shrewsbury,	1,439.03	1,371.04	1,494.05
Spring Lake,	835.15	795.70	904.62
Upper Freehold,	1,837.91	1,751.08	2,083.49
Wall,	2,653.00	2,527.67	3,004.48
West Long Branch,	689.40	656.83	777.73
Helping Teachers and other County Officers,	13,055.59	13,055.59	13,055.59
Totals,	$104,663.76	$100,336.10	$109,956.08

MORRIS.

Boonton Town,	$2,690.64	$4,366.83	$4,430.62
Boonton Twp.,	281.35	314.88	349.08
Butler,	1,655.89	2,876.68	2,797.11
Chatham Boro.,	1,360.49	2,318.60	2,376.42
Chatham Twp.,	702.32	654.15	702.63
Chester,	1,683.94	789.85	935.35
Denville,	608.97	757.70	899.55
Dover,	4,804.48	9,896.77	9,953.23
Florham Park,	406.04	281.70	313.28
Hanover,	4,581.25	3,924.12	4,905.01
Jefferson,	1,234.64	1,056.50	1,150.17
Madison,	2,465.84	4,447.80	4,332.16
Mendham Boro.,	766.64	975.09	1,011.43
Mendham Twp.,	943.07	437.78	537.04
Montville,	1,740.84	1,505.90	1,812.53
Morris,	2,223.58	1,858.24	1,996.02
Morristown,	4,656.02	9,133.30	8,955.22
Mt. Arlington,	238.34	239.88	295.37
Mt. Olive,	914.41	732.73	801.09
Netcong,	1,271.80	2,473.90	2,528.58
Passaic,	2,293.77	1,659.24	1,839.38
Pequannock,	1,889.68	1,610.05	1,888.60
Randolph,	1,966.91	1,945.43	2,282.44
Rockaway Boro.,	2,460.09	3,147.89	3,235.69
Rockaway Twp.,	1,575.40	3,063.86	3,137.24
Roxbury,	2,439.79	3,350.84	3,804.07
Washington,	1,569.91	1,325.00	1,575.33
Wharton,	1,017.73	2,368.71	2,479.36
Helping teacher,	2,700.00	2,700.00	2,700.00
Totals,	$53,143.83	$70,213.42	$74,024.00

OCEAN.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Barnegat,	$57.47	$31.34	$58.51
Bayhead,	205.79	177.73	219.43
Beach Haven,	377.09	267.65	358.40
Beachwood,	63.43	.....	.....
Berkeley,	579.21	236.26	259.66
Brick,	917.11	578.43	760.68
Dover,	2,325.34	2,113.48	2,351.53
Eagleswood,	201.41	159.90	226.74
Harvey Cedars,	16.98	.....	.....
Island Heights,	207.61	138.87	201.14
Jackson,	933.03	712.14	980.11
Lacey,	390.86	277.94	332.80
Lakewood,	3,618.66	4,499.48	5,383.29
Lavallette,	166.68	110.09	102.40
Little Egg Harbor,	374.99	283.84	325.48
Long Beach,	119.40	16.89	32.92
Manchester,	697.42	608.52	775.31
Mantoloking,	.....	.....	.....
Ocean,	182.21	127.48	186.52
Ocean Gate,	27.28	.....	.....
Plumstead,	655.32	690.99	928.91
Point Pleasant,	602.08	1,241.85	782.63
Point Pleasant Beach,	486.92	611.01	1,429.94
Seaside Heights,	149.27	108.15	138.97
Seaside Park,	198.98	135.74	179.20
Stafford,	584.00	506.69	610.74
Surf City,	62.85	.....	.....
Tuckerton,	735.17	1,032.90	1,155.65
Union,	506.64	622.73	738.74
Helping teachers,	5,001.51	5,001.51	5,001.51
Totals,	$20,444.71	$20,291.61	$23,521.21

PASSAIC.

Bloomingdale,	$1,675.74	$1,961.33	$2,092.04
Clifton City,	23,107.21	27,045.19	26,049.59
Haledon,	2,358.10	2,759.97	2,835.27
Hawthorne,	3,567.50	4,175.50	4,317.13
Little Falls,	2,883.30	3,374.68	3,197.70
No. Haledon,	710.47	831.57	890.04
Passaic,	49,665.83	58,129.97	55,117.96
Paterson,	98,194.26	114,928.43	105,450.83
Pompton,	.....	.....	.....
Pompton Lakes,	1,555.43	1,820.54	1,940.64
Prospect Park,	2,647.28	3,098.44	3,041.72
Ringwood,	922.83	1,080.11	1,169.89
Totowa,	1,364.28	1,596.78	1,637.85
Wanaque,	3,087.19	3,613.32	3,762.01
Wayne,	1,716.46	2,009.02	2,413.19
West Paterson,	1,402.33	1,641.34	1,793.84
West Milford,	1,183.26	1,384.93	1,692.90
Helping teacher,	2,700.00	2,700.00	2,700.00
Totals,	$198,741.47	$232,151.12	$220,102.60

SALEM.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Alloway,	$1,558.17	$1,233.04	$1,465.52
Elmer,	761.40	985.08	1,125.00
Elsinboro,	238.17	253.57	426.72
Lower Alloways Creek,	1,091.87	767.12	943.96
Lower Penn's Neck,	1,068.53	1,398.39	1,831.89
Mannington,	768.19	869.82	1,362.08
Oldmans,	896.57	1,084.82	1,426.72
Penn's Grove,	2,195.99	4,659.17	5,237.06
Pilesgrove,	2,774.83	3,029.56	3,142.24
Pittsgrove,	1,814.68	1,311.72	1,866.38
Quinton,	660.05	602.70	762.93
Salem,	3,889.05	7,455.09	7,487.06
Upper Penn's Neck,	3,374.67	5,531.47	6,245.68
Upper Pittsgrove,	1,930.72	1,173.23	1,474.14
Helping teacher,	2,700.00	2,700.00	2,700.00
Totals,	$25,722.89	$33,054.78	$37,497.38

SOMERSET.

Bedminster,	$688.08	$870.86	$1,115.88
Bernards,	2,951.22	3,734.72	3,864.57
Bound Brook,	5,494.04	6,952.51	6,445.05
Branchburg,	503.34	636.95	841.01
Bridgewater,	3,220.06	4,074.91	4,573.27
East Millstone,	237.93	301.12	389.74
Franklin,	756.77	957.69	1,325.11
Hillsborough,	2,791.53	3,532.63	4,492.25
Millstone,	92.33	116.85	147.69
Montgomery,	493.41	624.41	849.22
No. Plainfield Boro.,	4,334.45	5,485.16	6,272.74
No. Plainfield Twp.,	492.05	622.72	828.70
Peapack-Gladstone,	841.41	1,064.80	1,124.09
Rocky Hill,	234.76	297.09	369.23
Somerville,	4,496.99	5,690.84	5,850.18
So. Bound Brook,	991.35	1,254.44	1,366.14
Warren,	613.25	776.07	1,037.94
Helping teacher,	5,400.00	5,400.00	5,400.00
Totals,	$34,632.97	$42,393.77	$46,252.81

SUSSEX.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Andover Boro.,	$459.34	$453.56	$521.29
Andover Twp.,	119.41	182.10	233.10
Branchville,	523.66	521.51	597.58
Byram,	326.98	133.39	220.38
Frankford,	721.49	452.15	627.24
Franklin,	2,171.81	3,430.29	3,738.04
Fredon,	503.90	117.00	131.38
Green,	740.69	241.09	372.96
Hamburg,	803.79	1,704.42	1,835.11
Hampton,	949.22	345.54	419.58
Hardyston,	1,047.08	395.91	415.34
Hopatcong,	177.40	121.45	152.58
Lafayette,	567.84	406.24	555.20
Montague,	334.38	299.14	398.38
Newton,	2,354.29	4,865.54	4,958.62
Ogdensburg,	492.57	965.53	1,152.77
Sandyston,	945.11	501.54	690.82
Sparta,	872.04	618.68	775.58
Stanhope,	346.96	1,051.65	1,084.96
Stillwater,	1,015.28	469.18	584.86
Sussex,	734.72	1,585.74	1,674.06
Vernon,	2,114.20	1,010.73	1,364.68
Wallpack,	272.71	178.40	203.43
Wantage,	1,971.68	933.30	1,262.98
Helping teacher,	2,300.00	2,300.00	2,300.00
Totals,	$22,866.55	$23,284.48	$26,270.92

UNION.

Clark,	$968.11	$898.51	$953.60
Cranford,	6,756.05	6,270.39	6,363.42
Elizabeth,	73,014.77	67,766.18	60,865.12
Garwood,	2,440.46	2,265.02	2,232.70
Hillside,	5,641.56	5,236.02	5,331.89
Kenilworth,	1,720.51	1,596.83	1,911.78
Linden,	12,034.97	11,169.85	11,108.48
Mountainside,	401.90	373.02	389.69
New Province Boro.,	1,508.66	1,400.22	1,467.08
New Province Twp.,	1,246.94	1,157.30	1,884.27
Plainfield,	26,961.17	25,023.09	25,490.36
Rahway,	10,707.68	9,937.99	9,439.68
Roselle,	6,815.98	6,326.02	6,552.25
Roselle Park,	6,549.18	6,078.40	5,868.28
Scotch Plains,	3,174.56	2,946.36	3,044.17
Springfield,	1,783.87	1,655.64	1,769.65
Summit,	8,909.38	8,268.93	8,600.70
Union,	5,006.57	4,646.68	4,708.38
Westfield,	10,076.26	9,351.93	9,485.53
Helping Teacher,	2,200.00	2,200.00	2,200.00
Totals,	$187,918.58	$174,568.38	$169,767.03

WARREN.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Allamuchy,	$677.45	$337.40	$460.63
Alpha,	762.64	2,166.86	2,225.69
Belvidere,	932.24	1,742.21	1,695.76
Blairstown,	1,303.90	1,028.10	1,063.93
Franklin,	1,273.98	888.60	1,100.62
Frelinghuysen,	777.94	440.24	558.46
Greenwich,	547.90	649.62	705.22
Hackettstown,	1,581.25	3,214.09	3,199.93
Hardwick,	312.59	147.17	220.12
Harmony,	861.69	1,149.05	1,418.57
Hope,	694.18	456.43	697.06
Independence,	663.62	537.31	741.89
Knowlton,	870.11	727.60	876.40
Lopatcong,	820.67	675.24	725.59
Mansfield,	879.23	644.32	811.19
Oxford,	765.57	1,784.02	1,891.43
Pahaquarry,	149.97	66.48	126.37
Phillipsburg,	5,224.69	12,599.32	11,858.10
Pohatcong,	1,081.62	1,113.68	1,133.22
Washington Boro.,	1,366.80	3,084.63	3.004.27
Washington Twp.,	570.68	465.20	542.15
White,	901.39	612.67	798.96
Helping Teacher,	*5,000.00	5,000.00	5,000.00
Totals,	$28,020.11	$39,530.24	$40,855.56

*The actual apportionment shown in column one (1) of Warren County differs from that on County Superintendents' apportionment sheet, deductions having been made here for two helping teachers.

SUMMARY OF COUNTIES.

County.	Received 1921 Apportionment.	Apportionment on Total Attendance.	Apportionment on Enrollment.
Atlantic,	$117,701.93	$73,929.83	$82,946.64
Bergen,	175,129.85	221,935.52	223,135.65
Burlington,	37,318.84	62,206.69	71,436.85
Camden,	140,779.72	144,035.77	158,712.43
Cape May,	33,164.07	18,968.92	22,917.39
Cumberland,	26,754.39	56,941.16	60,284.71
Essex,	646,840.97	598,688.13	565,033.90
Gloucester,	33,711.99	42,676.43	50,228.74
Hudson,	616,415.33	508,006.80	472,746.59
Hunterdon,	19,648.00	26,302.74	30,613.80
Mercer,	124,550.84	118,622.41	120,815.60
Middlesex,	100,605.86	140,638.36	141,656.77
Monmouth,	104,663.76	100,336.10	109,956.08
Morris,	53,143.83	70,213.42	74,024.00
Ocean,	20,444.71	20.291.61	23,521.21
Passaic,	198,741.47	232,151.12	220,102.60
Salem,	25,722.89	33,054.78	37,497.38
Somerset,	34,632.97	42,393.77	46,252.81
Sussex,	22,866.55	23,284.48	26,270.92
Union,	187,918.58	174,568.38	169,767.03
Warren,	28,020.11	39,530.24	40,855.56
Totals,	$2,748,776.66	$2,748,776.66	$2,748,776.66

Table VI.

A STUDY.

Apportionment of State School Moneys of 1921 on Basis of Total Days Attendance and Also on Enrollment.

This table shows the State School moneys of 1921, viz., the State School tax, the Railroad tax, the $300,000 income of the State School fund and the $100,000 appropriation to reduce the State School tax, amounting in all to $12,149,324.87 apportioned on total days attendance and on enrollment as compared with the actual apportionment made in 1921.

The first column shows the actual apportionment made in 1921; the second, the amount each district would have received had the apportionment been made on basis of total days attendance; the third column, the apportionment, if made on enrollment.

The plan of apportionment was as follows:

The total amount available, $12,149,324.87 was first distributed to the twenty-one counties on the basis of total days attendance in each county. Deductions for county helping teachers and other county school officers whose salaries are paid from the Railroad tax were then made from the apportionment to each county and the balance reapportioned to the districts on the basis of their total days attendance.

The same plan was followed in the apportionment on the basis of day school enrollment.

This table prepared in co-operation with the State Federated Boards.

ATLANTIC.

District.	*1. Received 1921 Apportionment.*	*2. Apportionment on Total Attendance.*	*3. Apportionment on Enrollment.*
Absecon,	$5,069.32	$3,348.94	$3,933.02
Atlantic City,	261,518.10	181,003.14	195,774.52
Buena Vista,	35,158.80	22,933.07	24,046.42
Egg Harbor City,	15,068.10	10,827.50	11,676.78
Egg Harbor Twp.,	13,394.86	5,478.28	7,641.87
East Atlantic City,	.....	.....	.....

ATLANTIC—*Continued.*

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Folsom,	1,864.01	982.12	1,304.21
Galloway,	12,823.85	5,913.89	7,548.47
Hamilton,	19,400.48	9,395.04	11,493.37
Hammonton,	47,762.99	32,106.39	37,333.07
Linwood,	3,571.96	2,037.85	2,465.78
Longport,	314.15	.....	.....
Margate City,	1,415.70	886.65	1,406.10
Mullica Twp.,	7,135.10	3,164.99	4,299.83
Northfield,	5,257.40	2,703.47	3,545.83
Pleasantville,	40,848.75	29,017.07	32,931.36
Port Republic,	3,106.31	1,059.56	1,467.24
Somers Point,	5,190.76	2,580.10	3,077.13
Ventnor,	16,569.83	7,754.63	10,250.30
Weymouth,	5,903.11	2,869.94	3,810.75
Helping Teacher,	2,700.00	2,700.00	2,700.00
Totals,	$504,073.58	$326,762.63	$366,616.05

BERGEN.

Allendale,	$3,650.73	$3,685.61	$3,879.39
Alpine,	1,559.17	960.56	812.44
Bergenfield	13,181.52	17,452.43	17,609.59
Bogota,	12,852.59	15,711.39	16,126.89
Carlstadt,	12,837.89	19,077.25	17,365.86
Cliffside Park,	24,797.35	32,049.03	30,628.91
Closter,	7,310.83	8,041.76	9,221.17
Cresskill,	3,936.73	3,647.12	4,346.54
Delford,	6,055.61	4,460.28	4,346.54
Demarest,	2,717.74	2,205.25	2,376.38
Dumont,	12,166.79	14,725.13	15,294.14
East Paterson,	7,304.47	9,991.45	9,952.36
East Rutherford,	19,708.21	27,595.87	26,180.81
Edgewater,	13,632.18	13,769.08	14,420.77
Emerson,	2,976.96	3,937.47	4,143.43
Englewood,	42,550.87	51,096.88	50,797.67
Englewood Cliffs,	1,469.09	1,243.19	1,340.52
Fairview,	18,444.41	29,257.33	27,866.62
Fort Lee,	17,954.78	21,848.65	21,813.96
Franklin,	9,151.36	5,218.54	5,768.31
Garfield,	67,862.95	105,312.46	101,107.89
Glen Rock,	7,447.83	8,007.30	8,408.73
Harrington Park,	2,970.27	2,336.86	2,477.94
Hasbrouck Heights,	11,756.41	15,280.41	15,537.87
Haworth,	2,103.16	2,494.92	2,254.51
Hillside,	6,353.31	7,308.45	7,433.81
Hohokus Boro.,	2,411.69	2,363.11	3,046.64
Hohokus Twp.,	7,769.19	6,908.50	7,677.54
Leonia,	15,944.74	17,024.18	18,422.03
Little Ferry,	9,537.00	14,686.50	13,709.89
Lodi Boro.,	33,124.86	47,309.55	45,049.68
Lodi Twp.,	2,336.25	3,637.68	4,569.96
Lyndhurst,	37,717.50	49,334.79	49,558.71

BERGEN—*Continued.*

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Maywood,	4,961.13	6,116.95	6,337.01
Midland Park,	9,731.42	10,372.05	10,236.72
Midland Twp.,	4,917.88	6,135.07	6,905.72
Moonachie,	3,022.83	4,898.17	5,626.13
Montvale,	2,395.32	2,509.90	2,802.91
New Barbadoes,	74,433.31	86,600.10	85,712.19
North Arlington,	5,087.99	6,677.97	7,697.85
Northvale,	2,355.49	3,251.54	3,270.06
Norwood,	3,589.37	4,109.35	4,244.99
Oakland,	2,450.61	2,266.92	2,376.38
Old Tappan,	1,595.69	1,331.18	1,360.83
Overpeck,	28,483.81	37,437.87	37,270.58
Palisades Park,	10,169.95	13,532.94	14,014.55
Palisades Twp.,	7,744.37	7,672.03	7,352.56
Park Ridge,	8,378.15	10,001.98	10,033.61
Ramsey,	8,366.28	11,163.54	11,130.40
Ridgefield,	5,854.45	6,195.78	6,601.06
Ridgewood,	39,064.61	42,089.51	42,429.56
Riverside,	5,623.00	3,833.76	4,041.88
Rivervale,	1,512.89	1,419.71	1,726.43
Rutherford,	32,646.32	37,861.13	39,545.41
Saddle River Boro.,	1,288.71	1,636.23	1,909.23
Saddle River Twp.,	7,194.49	8,871.94	9,830.50
Teaneck,	18,843.70	18,055.91	20,148.46
Tenafly,	9,690.87	10,205.51	11,008.53
Teterboro,	20.00	.....	.....
Upper Saddle River,	1,762.59	806.53	1,198.35
Waldwick,	4,566.01	5,430.41	5,524.58
Wallington,	15,883.61	26,945.08	27,074.49
Washington,	421.25	524.03	507.77
Westwood,	10,544.30	12,640.82	12,734.96
Woodcliffe Lake,	1,865.00	1,904.50	1,909.23
Wood Ridge,	8,324.30	9,955.97	9,627.39
Helping Teachers,	10,500.00	10,500.00	10,500.00
Totals,	$794,884.14	$980,933.36	$986,237.82

BURLINGTON.

Bass River,	$2,403.96	$2,041.03	$2,649.06
Beverly City,	3,990.79	7,998.35	8,743.88
Beverly Twp.,	7,109.36	8,033.99	9,500.75
Bordentown City,	5,128.29	12,729.28	14,221.25
Bordentown Twp.,	1,233.92	.....	.....
Burlington City,	10,684.21	34,105.37	35,114.92
Burlington Twp.,	4,848.07	5,010.71	6,134.66
Chester,	16,118.32	30,165.99	31,569.58
Chesterfield,	3,529.27	3,555.34	4,840.00
Cinnaminson,	6,322.05	5,219.08	6,473.26
Delran,	3,266.50	5,176.57	6,114.74
Easthampton,	1,430.10	1,142.35	1,712.92
Evesham,	5,211.48	4,895.92	6,054.99
Fieldsboro,	977.57	2,202.42	2,410.04
Florence,	9,395.92	24,784.73	29,219.29

BURLINGTON—*Continued.*

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Lumberton,	3,425.92	4,411.50	5,576.86
Mansfield,	3,199.06	4,419.58	5,557.04
Medford,	4,322.68	5,705.36	6,732.19
Mount Laurel,	6,519.10	6,363.84	8,564.62
New Hanover,	2,844.45	2,482.33	4,063.21
Northampton,	9,738.32	25,561.41	27,904.72
Palmyra,	6,689.02	19,050.07	20,156.73
North Hanover,	2,702.48	1,054.05	1,792.59
Pemberton Boro.,	3,773.59	6,403.95	7,489.06
Pemberton Twp.,	4,493.46	2,805.70	4,381.90
Riverside,	8,114.74	18,245.16	20,176.64
Riverton,	3,493.35	6,684.67	6,931.36
Shamong,	1,573.77	954.48	1,573.50
Southampton,	5,545.42	4,388.15	6,333.83
Springfield,	5,146.76	3,224.23	4,859.92
Tabernacle,	2,135.92	815.05	1,553.58
Washington,	4,644.08	1,666.88	2,449.88
Westampton,	3,463.53	.....	.....
Willingboro,	3,432.01	2,411.85	2,947.82
Woodland,	2,516.46	1,828.66	2,529.55
Helping Teachers,	9,409.47	9,409.47	9,409.47
Totals,	$178,833.40	$274,947.52	$315,743.91

CAMDEN.

Audubon,	$18,405.43	$16,382.45	$17,448.01
Barrington,	5,014.94	5,167.20	6,502.24
Berlin,	9,337.44	8,725.54	11,169.99
Camden,	334,755.99	365,963.89	392,763.60
Centre,	17,636.64	13,357.53	18,895.21
Chesilhurst,	675.38	800.28	1,263.76
Clementon,	13,392.31	12,382.62	15,389.31
Collingswood,	40,322.70	41,346.79	42,050.50
Delaware,	9,787.96	5,967.07	9,131.67
Gloucester City,	26,837.52	30,775.22	33,774.93
Gloucester Twp.,	10,696.60	9,250.06	11,414.58
Haddon Twp.,	8,499.19	7,657.24	8,071.74
Haddonfield,	25,467.12	24,599.87	25,642.05
Haddon Heights,	16,002.72	14,881.71	14,716.66
Laurel Springs,	3,819.98	2,722.75	3,240.93
Magnolia,	6,076.88	5,246.25	6,033.42
Merchantville,	9,216.95	9,231.68	9,192.83
Oaklyn,	4,137.91	3,792.90	4,198.94
Pensauken,	26,873.85	24,501.54	27,150.40
Voorhees,	7,074.07	5,050.44	6,379.94
Waterford,	10,132.52	6,609.58	9,376.27
Winslow,	14,626.60	12,329.55	17,407.24
Woodlynne,	4,669.15	4,881.91	5,279.25
Helping Teachers,	5,000.00	5,000.00	5,000.00
Totals,	$628,459.85	$636,624.07	$701,493.47

CAPE MAY.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Avalon,	$1,681.34	$458.47	$779.31
Cape May City,	15,935.26	10,439.05	12,249.14
Cape May Point,	880.63	522.08	839.26
Dennis,	11,599.02	5,572.69	6,973.82
Lower Twp.,	7,609.87	2,192.57	3,057.29
Middle Twp.,	24,506.33	11,473.50	13,807.76
North Wildwood,	5,938.56	3,730.44	4,476.03
Ocean City,	18,562.09	12,455.06	14,926.76
Sea Isle City,	3,963.54	2,773.17	3,157.20
Stone Harbor,	967.28	481.41	779.31
South Cape May,	5.00	.....	.....
Upper Twp.,	7,238.38	4,276.80	5,555.08
West Cape May,	4,379.05	3,550.40	4,416.09
Wildwood City,	21,605.01	14,715.18	17,844.19
Wildwood Crest,	500.00	.....	.....
West Wildwood,	25.00	.....	.....
Woodbine,	13,581.18	8,499.96	9,731.38
Helping Teacher,	2,700.00	2,700.00	2,700.00
Totals,	$141,677.54	$83,840.78	$101,292.62

CUMBERLAND.

Bridgeton,	$22,455.47	$59,433.77	$58,932.43
Commercial,	5,312.43	8,741.10	9,694.69
Deerfield,	10,843.90	12,439.80	17,056.21
Downe,	3,774.92	4,700.01	5,692.11
Fairfield,	3,686.99	4,919.72	6,476.53
Greenwich,	3,597.17	3,781.47	4,364.62
Hopewell,	8,063.48	8,572.85	9,392.98
Landis,	27,973.67	71,445.77	73,856.60
Lawrence,	6,328.06	5,827.32	6,999.48
Maurice River,	5,994.50	6,143.18	7,019.60
Millville,	26,450.85	57,882.06	58,469.82
Stow Creek,	2,644.05	2,387.33	3,097.48
Helping teachers,	5,400.00	5,400.00	5,400.00
Totals,	$132,525.49	$251,674.38	$266,452.55

ESSEX.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Belleville,	$80,474.47	$77,554.36	$72,753.02
Bloomfield,	101,924.44	86,069.98	89,674.71
Caldwell, Boro.,	24,970.09	20,905.69	20,757.28
Caldwell Twp.,	4,299.77	2,824.57	3,117.69
Cedar Grove,	8,390.51	4,945.88	5,332.90
East Orange,	206,378.71	184,954.19	182,692.74
Essex Fells,	2,853.74	1,932.25	2,133.16
Glen Ridge,	26,289.82	18,841.90	19,383.03
Irvington,	110,854.38	101,472.09	96,320.32
Livingston,	8,756.27	4,426.98	4,553.47
Millburn,	24,163.50	17,595.98	18,542.07
Montclair,	147,547.82	117,493.63	115,375.17
Newark,	1,731,913.15	1,694,089.61	1,561,902.91
North Caldwell,	1,923.07	1,119.76	1,415.27
Nutley,	59,178.43	51,898.47	51,175.30
Orange,	132,295.37	129,305.07	120,441.42
Roseland,	4,768.76	3,043.38	3,404.85
South Orange,	60,456.62	51,768.94	52,016.25
Verona,	12,814.98	11,152.17	12,388.73
West Orange,	73,540.14	62,513.38	61,779.56
Vocational School Continuation Classes,	902.96	.....	.....
Helping Teacher,	2,234.90	2,234.90	2,234.90
Totals,	$2,826,931.90	$2,646,143.18	$2,497,394.75

GLOUCESTER.

Clayton,	$5,947.86	$8,332.43	$9,969.43
Deptford,	4,248.04	5,088.33	6,619.54
East Greenwich,	3,901.53	4,523.82	5,636.64
Elk,	2,707.20	1,634.09	2,547.52
Franklin,	11,833.43	11,448.30	16,328.20
Glassboro,	10,898.06	19,173.04	20,741.23
Greenwich,	7,424.55	6,730.01	7,983.57
Harrison,	8,557.20	6,004.86	7,963.51
Logan,	6,731.74	4,667.04	6,057.88
Mantua,	4,929.37	7,033.82	8,625.46
Monroe,	14,037.15	12,580.75	15,285.12
National Park,	2,550.63	3,532.71	4,513.32
Paulsboro,	9,636.95	18,523.47	20,861.60
Pitman,	9,112.02	11,099.57	12,095.71
South Harrison,	3,004.09	1,514.12	1,945.74
Swedesboro,	8,776.19	10,728.52	12,476.83
Washington,	4,228.04	4,011.08	5,937.53
Wenonah,	2,503.53	3,871.28	3,951.67
West Deptford,	4,764.08	4,301.91	6,037.82
Westville,	5,206.42	8,295.51	9,568.25
Woodbury,	17,459.68	28,472.63	29,507.12
Woodbury Heights,	1,846.75	1,972.59	2,266.69
Helping Teacher,	5,085.78	5,085.78	5,085.78
Totals,	$155,390.29	$188,625.66	$222,006.16

HUDSON.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Bayonne,	$384,178.12	$318,461.04	$297,595.82
East Newark,	10,879.41	8,635.53	8,540.28
Guttenberg,	34,339.87	29,377.28	26,996.31
Harrison,	50,383.56	43,628.78	41,962.32
Hoboken,	285,645.22	230,194.99	221,800.86
Jersey City,	1,122,416.89	982,587.57	889,810.70
Kearny,	128,154.37	101,973.19	96,960.89
North Bergen,	129,175.04	102,425.84	100,820.44
Secaucus,	24,906.26	17,414.67	17,265.32
Town of Union,	110,417.89	90,911.59	85,874.95
Weehawken,	56,408.52	40,176.62	41,079.56
West Hoboken,	177,585.33	151,805.62	140,524.52
West New York,	151,130.91	127,747.79	120,261.89
Totals,	$2,665,621.39	$2,245,340.51	$2,089,493.86

HUNTERDON.

Alexandria,	$3,420.68	$1,738.81	$2,174.80
Bethlehem,	1,944.88	471.01	929.23
Bloomsbury,	1,475.64	3,365.93	3,796.01
Califon,	890.00	1,652.18	1,818.92
Clinton, Town of,	1,865.84	4,022.05	4,112.35
Clinton Twp.,	4,253.52	5,063.08	6,168.52
Delaware,	5,652.83	4,638.29	6,445.31
East Amwell,	3,911.27	2,532.03	3,361.05
Flemington,	6,574.86	14,954.12	14,927.04
Franklin,	2,598.89	2,159.50	3,143.57
Frenchtown,	2,017.32	3,943.15	3,756.47
Glen Gardner,	821.85	1,857.46	1,917.78
Hampton,	2,754.33	5,935.26	6,247.61
High Bridge Boro.,	4,442.47	10,073.04	10,122.70
Holland,	2,040.71	3,059.99	4,191.43
Kingwood,	4,729.46	2,095.41	3,657.62
Lambertville,	6,752.56	16,933.40	16,844.82
Lebanon,	3,818.32	4,102.47	6,623.25
Milford,	1,295.98	2,666.02	2,649.30
Raritan,	5,195.61	4,678.10	6,445.31
Readington,	9,360.70	7,230.97	9,213.24
Stockton,	1,151.27	1,919.16	2,451.59
Tewksbury,	4,200.90	2,471.85	3,479.68
Union,	2,026.06	2,987.97	4,824.10
West Amwell,	2,963.13	704.27	1,008.32
Helping Teacher,	5,000.00	5,000.00	5,000.00
Totals,	$91,159.17	$116,255.52	$135,310.02

MERCER.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
East Windsor,	$19,269.93	$15,138.14	$15,129.25
Ewing,	16,299.88	10,376.49	12,410.07
Hamilton,	60,346.67	56,826.20	63,747.30
Hopewell,	31,107.56	23,192.96	26,067.29
Lawrence,	15,198.87	14,725.52	16,907.96
Princeton Boro.,	18,721.71	18,135.46	19,484.02
Princeton Twp.,	8,607.03	3,593.48	4,191.21
Trenton,	357,315.77	371,396.26	363,183.81
Washington,	8,106.43	3,425.16	4,252.55
West Windsor,	11,458.63	5,289.82	6,419.71
Helping Teacher,	2,200.00	2,200.00	2,200.00
Totals,	$548,632.48	$524,299.49	$533,993.17

MIDDLESEX.

Cranbury,	$7,771.11	$4,036.95	$4,619.14
Dunellen,	10,730.07	14,351.50	14,473.31
E. Brunswick,	6,825.98	9,680.98	11,168.06
Helmetta,	2,750.81	3,611.46	3,510.55
Highland Park,	14,489.95	17,448.18	18,784.50
Jamesburg,	9,044.14	14,000.71	14,534.90
Madison,	7,085.01	6,124.95	7,801.22
Metuchen,	9,996.43	15,542.56	17,018.97
Middlesex,	9,169.27	10,090.78	10,387.93
Milltown,	8,945.42	11,759.99	11,927.65
Monroe,	8,429.14	5,207.34	6,589.97
New Brunswick,	83,348.78	115,504.54	111,269.95
No. Brunswick,	4,257.33	2,723.78	3,407.90
Perth Amboy,	103,174.62	178,619.20	169,265.84
Plainsboro,	5,164.42	2,426.69	2,853.60
Piscataway,	22,605.12	19,043.31	22,500.35
Raritan,	21,215.45	20,146.39	22,582.46
Roosevelt,	27,815.13	42,024.60	40,771.61
Sayreville,	9,841.23	10,265.49	10,285.29
So. Amboy,	12,564.91	16,245.51	17,183.20
So. Brunswick,	13,782.32	10,873.90	12,399.83
South River,	17,039.22	26,921.70	26,934.72
Spotswood,	2,179.74	3,222.73	3,859.55
Woodbridge,	43,853.24	61,734.59	61,978.59
Vocational School Continuation Classes,	400.00	.....	.....
Totals,	$462,478.84	$621,607.83	$626,109.09

MONMOUTH.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Allenhurst,	$665.00	.....	.....
Asbury Park,	50,335.56	$55,038.92	$62,151.61
Atlantic,	4,751.91	3,085.47	4,115.47
Atlantic Highlands,	7,865.64	8,705.00	9,649.38
Avon,	2,699.33	2,472.96	3,735.89
Belmar,	8,961.93	7,626.14	9,429.62
Bradley Beach,	8,243.45	7,962.31	9,809.21
Brielle,	1,157.74	1,203.88	1,418.44
Deal,	2,609.00	.....	.....
Eatontown,	6,534.56	6,584.84	5,753.67
Fair Haven,	3,887.41	4,208.66	4,734.79
Farmingdale,	3,013.34	2,483.36	2,517.23
Freehold,	20,517.23	22,637.02	22,734.98
Freehold Twp.,	6,082.18	4,824.72	6,213.16
Highlands,	5,810.85	6,107.28	6,592.75
Holmdel,	4,168.83	4,015.29	5,394.06
Howell,	13,204.87	7,739.96	10,028.96
Keyport,	14,906.50	18,228.75	18,060.13
Keansburg,	4,512.28	4,595.40	6,472.88
Long Branch,	57,472.23	66,206.15	64,948.53
Manalapan,	9,953.82	7,618.63	8,870.24
Manasquan,	10,146.61	10,726.43	10,868.04
Marlboro,	7,390.76	5,847.44	7,671.56
Matawan,	12,842.26	14,467.93	15,303.16
Middletown,	36,038.25	23,370.06	25,991.40
Millstone,	8,836.70	4,174.32	6,432.92
Monmouth Beach,	1,914.30	1,500.34	1,718.11
Neptune City,	2,004.11	2,325.60	2,856.86
Neptune Twp.,	29,300.30	30,228.08	32,664.06
Ocean,	7,690.41	4,287.20	5,074.42
Oceanport,	2,440.07	.....	1,758.07
Raritan,	4,946.99	6,314.00	8,011.18
Red Bank,	35,572.85	39,869.48	39,876.12
Rumson,	6,835.95	7,538.61	8,270.90
Sea Bright,	4,389.88	3,401.18	3,476.17
Sea Girt,	175.00	.....	.....
Shrewsbury,	8,546.99	6,761.24	7,291.98
Spring Lake,	4,745.40	3,923.94	4,415.14
Upper Freehold,	10,373.09	8,635.38	10,168.81
Wall,	15,569.55	12,465.08	14,663.86
West Long Branch,	3,695.50	3,239.13	3,795.82
Helping Teacher and other County Officers,	13,055.59	13,055.59	13,055.59
Totals,	$463,864.22	$443,475.77	$485,995.17

MORRIS.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Boonton Town,	$12,848.95	$19,898.22	$20,156.50
Boonton Twp.,	1,343.55	1,434.78	1,588.09
Butler,	7,907.59	13,108.08	12,725.06
Chatham Boro.,	6,496.89	10,565.15	10,811.21
Chatham Twp.,	3,353.86	2,980.75	3,196.54
Chester,	8,041.52	3,599.08	4,255.26
Denville,	2,908.11	3,452.62	4,092.38
Dover,	22,943.43	45,096.31	45,280.85
Florham Park,	1,938.99	1,283.66	1,425.21
Hanover,	21,877.39	17,880.46	22,314.67
Jefferson,	5,895.95	4,814.17	5,232.54
Madison,	11,775.42	20,267.20	19,708.57
Mendham Boro.,	3,661.00	4,443.21	4,601.38
Mendham Twp.,	4,503.54	1,994.82	2,443.21
Montville,	8,313.23	6,861.87	8,245.84
Morris,	10,618.52	8,467.37	9,080.60
Morristown,	22,234.43	41,617.47	40,740.55
Mt. Arlington,	1,138.18	1,093.07	1,343.77
Mt. Olive,	4,366.68	3,338.83	3,644.46
Netcong,	6,073.38	11,272.81	11,503.45
Passaic,	10,953.70	7,560.63	8,368.00
Pequannock,	9,024.02	7,336.48	8,591.96
Randolph,	9,392.84	8,864.70	10,383.65
Rockaway Boro.,	7,523.19	14,343.92	14,720.35
Rockaway Twp.,	11,747.96	13,961.04	14,272.43
Roxbury,	11,651.02	15,268.68	17,306.08
Washington,	7,497.01	6,037.61	7,166.75
Wharton,	4,860.12	10,793.48	11,279.49
Helping Teacher,	2,700.00	2,700.00	2,700.00
Totals,	$243,590.47	$310,336.47	$327,178.85

OCEAN.

Barnegat,	$376.24	$173.62	$312.67
Bay Head,	1,206.58	984.52	1,172.51
Beach Haven,	2,335.60	1,482.41	
Beachwood,	489.57	.....	.....
Berkeley,	3,963.14	1,308.51	1,387.47
Brick,	4,523.62	6,587.81	4,064.71
Dover,	13,408.08	11,705.67	12,565.41
Eagleswood,	1,211.03	885.61	1,211.59
Harvey Cedars,	131.05	.....	.....
Island Heights,	1,304.16	769.13	1,074.80
Jackson,	5,671.76	3,944.21	5,237.22
Lacey,	2,419.79	1,539.38	1,778.31
Lakewood,	18,265.11	24,920.73	28,765.62
Lavallette,	1,050.04	609.72	547.17
Little Egg Harbor,	2,284.64	1,572.07	1,739.22
Long Beach,	885.30	93.57	175.88
Manchester,	4,075.84	3,370.32	4,142.87
Ocean,	1.132.53	706.04	996.63
Ocean Gate,	210.53	.....	.....

OCEAN—*Continued.*

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Plumstead,	3,573.77	3,827.09	4,963.63
Point Pleasant,	1,979.51	6,878.07	4,181.96
Point Pleasant Beach,	3,758.28	.....	7,640.86
Seaside Heights,	919.81	599.02	742.59
Seaside Park,	1,244.25	751.78	957.55
Stafford,	3,419.11	2,806.34	3,263.49
Surf City,	485.11	.....	.....
Tuckerton,	3,455.56	5,720.80	6,175.23
Union,	2,572.77	3,449.02	3,947.45
Helping Teachers,	5,001.51	5,001.51	5,001.51
Totals,	$91,354.29	$89,686.95	$103,961.45

PASSAIC.

Bloomingdale,	$8,181.90	$8,747.83	$9,335.48
Clifton City,	100,784.04	120,625.48	116,243.06
Haledon,	12,132.38	12,309.88	12,652.03
Hawthorne,	18,887.98	18,623.35	19,264.66
Little Falls,	14,719.56	15,051.58	14,269.36
North Haledon,	4,292.14	3,708.93	3,971.67
Passaic,	222,910.11	259,268.11	245,957.03
Paterson,	424,078.13	512,597.50	470,561.22
Pompton Lakes,	8,128.54	8,119.86	8,659.88
Prospect Park,	11,808.18	13,819.48	13,573.29
Ringwood,	6,891.60	4,817.45	5,220.50
Totowa,	7,489.13	7,121.89	7,308.70
Wanaque,	15,076.14	16,115.92	16,787.48
Wayne,	10,747.98	8,960.47	10,768.55
West Paterson,	7,872.06	7,320.60	8,004.76
West Milford,	12,358.82	6,177.00	7,554.37
Helping Teacher,	2,700.00	2,700.00	2,700.00
Totals,	$889,058.69	$1,026,085.33	$972,832.04

SALEM.

Alloway,	$7,826.97	$5,825.02	$6,866.32
Elmer,	3,824.64	4,653.60	5,270.91
Elsinboro,	1,196.41	1,197.87	1,999.31
Lower Alloways Creek,	5,484.70	3,623.94	4,422.72
Lower Penn's Neck,	5,367.40	6,606.14	8,582.90
Mannington,	3,858.75	4,109.13	6,381.64
Oldmans,	4,503.65	5,124.81	6,684.57
Penn's Grove,	11,030.85	22,010.35	24,537.00
Pilesgrove,	13,938.36	14,311.95	14,722.20
Pittsgrove,	9,115.49	6,196.66	8,744.46
Quinton,	3,315.53	2,847.22	3,574.53
Salem,	19,535.49	35,218.57	35,078.84
Upper Penn's Neck,	16,951.63	26,131.22	29,262.65
Upper Pittsgrove,	9,698.42	5,542.44	6,906.71
Helping Teacher,	2,700.00	2,700.00	2,700.00
Totals,	$118,348.29	$146,098.92	$165,734.76

SOMERSET.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Bedminster,	$5,809.47	$4,283.84	$5,436.53
Bernards,	22,699.17	18,371.48	18.827.98
Bound Brook,	18,646.24	34,200.15	31,399.94
Branchburg,	3,757.29	3,133.21	4,097.38
Bridgewater,	13,582.68	20,044.93	22,085.90
East Millstone,	1,219.02	1,481.24	1,898.79
Franklin,	9,584.27	4,710.96	6,455.88
Hillsborough,	15,157.41	17,377.43	21,886.02
Millstone,	386.50	574.78	719.54
Montgomery,	5,935.65	3,071.53	4,137.36
North Plainfield Boro.,	18,470.46	26,982.09	30,560.48
North Plainfield Twp.,	3,068.73	3,063.21	4,037.42
Peapack-Gladstone,	4,496.26	5,237.88	5,476.50
Rocky Hill,	1,414.31	1,461.44	1,798.85
Somerville,	18,611.34	27,993.87	28,501.80
South Bound Brook,	3,752.12	6,170.72	6,655.75
Warren,	5,735.22	3,817.58	5,056.77
Helping Teacher,	5,400.00	5,400.00	5,400.00
Totals,	$157,726.14	$187,376.34	$204,432.89

SUSSEX.

Andover Boro.,	$980.91	$2,174.70	$2,475.11
Andover Twp.,	2,500.60	873.11	1,106.76
Branchville,	2,788.15	2,500.49	2,837.32
Byram,	1,908.88	639.55	1,046.39
Frankford,	3,672.60	2,167.94	2,978.18
Franklin,	10,156.45	16,447.34	17,748.38
Fredon,	2,699.82	560.97	623.81
Green,	3,758.42	1,157.89	1,770.81
Hamburg,	4,040.51	8,172.22	8,713.20
Hampton,	4,690.68	1,656.77	1,992.16
Hardyston,	4,681.12	1,898.30	1,972.04
Hopatcong,	1,240.14	582.32	724.42
Lafayette,	2,538.62	1,947.83	2,636.10
Montague,	1,494.90	1,434.28	1,891.55
Newton,	10,525.19	23,328.98	23,543.76
Ogdensburg,	2,649.16	4,629.45	5,473.42
Sandyston,	4,225.24	2,404.75	3,280.03
Sparta,	3,898.57	2,966.40	3,682.48
Stanhope,	1,998.20	5,042.46	5,151.45
Stillwater,	4,538.95	2,249.63	2,776.96
Sussex Boro.,	3,731.74	7,603.21	7,948.53
Vernon,	1,219.19	855.41	6,479.56
Wallpack,	10,538.38	4,474.93	965.90
Wantage,	9,451.83	4,846.19	5,996.61
Helping Teacher,	2,300.00	2,300.00	2,300.00
Totals,	$102,228.25	$102,915.12	$116,114.93

UNION.

District.	1. Received 1921 Apportionment.	2. Apportionment on Total Attendance.	3. Apportionment on Enrollment.
Clark,	$5,089.05	$4,010.55	$4,257.62
Cranford,	30,774.96	27,988.22	28,411.42
Elizabeth,	302,123.58	302,477.86	271,750.71
Garwood,	11,505.15	10,110.04	9,968.56
Hillside,	27,328.04	23,371.26	23,805.82
Kenilworth,	7,514.97	7,127.55	8,535.71
Linden,	51,746.73	49,857.18	49,597.17
Mountainside,	1,695.15	1,664.93	1,739.89
New Province Boro.,	8,177.72	6,249.92	6,550.18
New Province Twp.,	6,052.38	5,165.69	8,412.89
Plainfield,	122,268.16	111,691.88	113,809.43
Rahway,	47,698.03	44,358.73	42,146.33
Roselle,	29,413.28	28,236.51	29,700.99
Roselle Park,	29,246.27	27,131.26	26,200.73
Scotch Plains,	15,373.20	13,151.24	13,591.63
Springfield,	10,802.18	7,390.03	7,901.16
Summit,	43,247.55	36,908.81	38,400.45
Union,	24,457.74	20,740.70	21,021.99
Westfield,	46,467.13	41,742.85	42,351.03
Helping Teacher,	2,200.00	2,200.00	2,200.00
Totals,	$823,181.27	$771,575.21	$750,353.71

WARREN.

Allamuchy,	$3,659.00	$1,658.36	$2,255.60
Alpha,	4,118.14	10,650.33	10,898.75
Belvidere,	5,033.95	8,563.14	8,303.81
Blairstown,	7,040.87	5,053.22	5,209.84
Franklin,	6,879.35	4,367.56	5,389.49
Frelinghuysen,	4,200.73	2,163.84	2,734.67
Greenwich,	2,958.58	3,192.94	3,453.27
Hackettstown,	8,538.50	15,797.61	15,669.44
Hardwick,	1,687.95	723.38	1,077.90
Harmony,	4,652.98	5,647.72	6,946.45
Hope,	3,748.48	2,243.39	3,413.34
Independence,	3,583.45	2,640.93	3,632.92
Knowlton,	4,698.42	3,576.24	4,291.63
Lopatcong,	4,431.50	3,318.87	3,553.07
Mansfield,	4,748.42	3,166.89	3,972.25
Oxford,	4,133.96	8,768.63	9,261.94
Pahaquarry,	809.82	326.79	618.79
Phillipsburg,	28,210.95	61,927.02	58,066.76
Pohatcong,	5,840.59	5,473.85	5,549.18
Washington Boro.,	7,380.53	15,161.28	14,711.31
Washington Twp.,	3,081.62	2,286.49	2,654.82
White,	4,867.39	3,011.35	3,912.37
	$124,305.18	$169,719.83	$175,577.60
Helping Teacher,	5,000.00	5,000.00	5,000.00
Totals,	$129,305.18	$174,719.83	$180,577.60

SUMMARY BY COUNTIES.

County.	*1. Received 1921 Apportionment.*	*2. Apportionment on Total Attendance.*	*3. Apportionment on Enrollment.*
Atlantic,	$504,073.58	$326,762.63	$366,616.05
Bergen,	794,884.14	980,933.36	986,237.82
Burlington,	178,833.40	274,947.52	315,743.91
Camden,	628,459.85	636,624.07	701,493.47
Cape May,	141,677.54	83,840.78	101,292.62
Cumberland,	132,525.49	251,674.38	266,452.55
Essex,	2,826,931.90	2,646,143.18	2,497,394.75
Gloucester,	155,390.29	188,625.66	222,006.16
Hudson,	2,665,621.39	2,245,340.51	2,089,493.86
Hunterdon,	91,159.17	116,255.52	135,310.02
Mercer,	548,632.48	524,299.49	533,993.17
Middlesex,	462,478.84	621,607.83	626,109.09
Monmouth,	463,864.22	443,475.77	485,995.17
Morris,	243,590.47	310,336.47	327,178.85
Ocean,	91,354.29	89,686.95	103,961.45
Passaic,	889,058.69	1,026,085.33	972,832.04
Salem,	118,348.29	146,098.92	165,734.76
Somerset,	157,726.14	187,376.34	204,432.89
Sussex,	102,228.25	102,915.12	116,114.93
Union,	823,181.27	771,575.21	750,353.71
Warren,	129,305.18	174,719.83	180,577.60
Totals,	$12,149,324.87	$12,149,324.87	$12,149,324.87

The following bill accompanied the report and was introduced by Assemblyman Dater:

Assembly Bill No. 498, entitled "An act to amend an act entitled 'An act to establish a thorough and efficient system of free public schools, and to provide for the maintenance, support and management thereof,' approved October nineteenth, one thousand nine hundred and three,"

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

1. Section one hundred and seventy-nine of the act of which this act is amendatory be and the same is hereby amended so that the same shall read as follows:

179. Ten per centum of the full amount of the State school tax annually raised shall be known as a reserve fund and shall on or before the fifteenth day of February in each year be apportioned by the State Board of Education in the following manner to wit: One-tenth of said reserve fund, being one per centum of the said State school tax, shall be known as an emergency fund and shall be allotted and distributed according to the discretion of the board to those school districts within the State, which from written reports submitted by the county superintendents to the Commissioner of Education and approved by him, are judged to contain too little ratable property to afford adequate local school taxes. Allotments to such districts shall be made from the said emergency fund either for school buildings or for school maintenance as shall in the opinion of the board best serve to provide the children resident therein with proper opportunities of common schooling. The State Comptroller shall, on the order of the Commissioner of Education, draw his warrant on the State Treasurer in favor of the custodian of each school district to which has been allotted a portion of the emergency fund; *provided,* that not more shall be distributed from this fund than the one-tenth part of the said reserve fund; *and provided, further,* that should there be any balance remaining in said emergency fund so allotted as above, such balance shall be distributed as a part of the reserve fund. The remainder of

the reserve fund, being nine per centum of the total amount of the State school tax annually raised, together with any balances remaining from the emergency fund, shall on or before the fifteenth day of February in each year, be apportioned by the board among the several counties of the State equitably and justly according to its discretion. The Commissioner of Education shall, on or before the fifteenth day of January next ensuing said apportionment, draw an order on the State Comptroller in favor of each county collector for ninety per centum of the amount of the State school tax paid by said county collector to the State Treasurer, and said county collector shall apply for and be entitled to receive the amount of said order as soon as said order shall be received by him. The Commissioner of Education shall also draw his order in favor of each county collector for such portion of the reserve fund as shall have been apportioned to his county as aforesaid, which order shall be payable when the total amount of said reserve fund shall have been received by the State Treasurer.

2. This act shall take effect immediately.

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